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JOURNAL OF INDIAN LEATHER TECHNOLOGISTS' ASSOCIATION (JILTA)

Indian Leather Technologists' Association is a premier organisation of its kind in India was established in 1950 by Late Prof. B.M.Das. It is a Member Society of International Union of Leather Technologists & Chemists Societies (IULTCS).

The Journal of Indian Leather Technologists' Association (JILTA) is a monthly publication which encapsulates latest state of the art in processing technology of leather and its products, commerce and economics, research & development, news & views of the industry etc. It reaches to the Leather / Footwear Technologists and the decision makers all over the country and overseas.

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JOURNAL OF INDIAN LEATHER TECHNOLOGISTS' ASSOCIATION (JILTA)

Geo-political Risks threaten Middle East and North Africa's Economic Recovery

The Middle East and North Africa's (MENA) regional economy is gradually recovering from last year's downturn. Oil-exporting economies are benefiting from the rise in oil prices, allowing some governments to boost spending and taking some pressure off financial markets. While higher oil prices are bad news for oil-importing economies, robust global economic dynamics are buttressing export growth, partially offsetting the deterioration of the current account. According to an estimate prepared by Focus Economics, the MENA economy grew an aggregated 2.8% year-on-year in the January–March period (previously reported: +2.7% year-on-year), which would represent a noticeable improvement over the 1.0% rise in the October–December period of 2017.

Political developments have taken center stage in recent weeks, however, threatening to derail the region's economic recovery. On 8 May, U.S. President Donald Trump decided to withdraw the U.S. from the Iran nuclear deal and reinstate economic sanctions against the country. While the memorandum signed by President Trump gives 180 days to re-impose all the sanctions, the U.S. administration wants some of the sanctions to come into force on 6 August. Iran has not yet abandoned the nuclear deal and is in talks with the remaining members of the Joint Comprehensive Plan of Action—China, the European Union and Russia—to reach a new accord. The European Union has already signed multi-billion U.S. dollar contracts with the Persian country, and if the U.S. administration goes ahead with its plan to punish all firms operating with Iran regardless of their nationality, it will likely worsen further the relationship between the U.S. and the EU. The consequences of the Trump administration's decision could quickly spill over across the region. Iran has a vast network of allies in the Middle East, particularly Iraq, Lebanon, Syria and some Gulf Cooperation Council countries, that it could use to destabilize the region. Moreover, some countries such as Qatar and the UAE have strong economic ties with Iran and could be negatively affected by the secondary sanctions against firms operating with Iran. Oil prices have soared in recent months in the wake of increasing tensions between Iran and the U.S. and plummeting production in Venezuela, with prices hitting a level last seen in November 2014. To ease concerns about supply shortages, Saudi Arabia declared that OPEC members and Russia were ready to increase output to rebalance the oil market.

In the political arena, Lebanon is struggling to form a coalition government after Iran-backed Hezbollah and its allies won the 6 May general election. In Iraq, the 12 May general election was plagued with irregularities; on May 30, the electoral commission annulled votes cast at more than 1,000 of the country's polling stations. While a repetition of the election is highly unlikely, disputes over the results will add additional strain to the negotiations to form a new coalition government and could generate social instability. In Jordan, Hani Al-Mulki resigned as prime minister on 4 June amid protests against the government over its ongoing economic reforms, including price hikes and a controversial income tax reform. Omar Razzaz, the former education minister, was put in charge by the king of forming a new cabinet.

The MENA region's economy is experiencing a recovery this year largely due to higher oil prices, healthy global growth, relatively loose financial conditions and bolder fiscal support in key countries such as Qatar, Saudi Arabia and the UAE. Political risks, however, are gradually materializing, endangering the long-awaited economic rebound. The spat between Iran and the U.S. and its regional allies represents the main regional threat to the region's economic outlook. The impact of the U.S. decision to abandon the Iran nuclear deal will be felt not only in the Persian country but also in other countries in the region such as Iraq and Lebanon. Moreover, social tensions are resurfacing in Egypt, Jordan and Morocco, while the long-standing conflict between Israel and Palestinians has flared up again in recent weeks. Elsewhere in the MENA region, the establishment of secure governments in Iraq and Lebanon is key to cementing political stability.

This month's downgrade for the 2018 economic outlook reflects lower growth prospects for Iran, Iraq, Kuwait, Lebanon and Qatar. Projections were left stable in Bahrain, Israel, Jordan, Morocco, Oman, Saudi Arabia, Tunisia, the UAE and Yemen. This month, Algeria and Egypt were the sole economies to receive upgrades for their 2018 GDP outlooks. Egypt's economy is expected to be the top performer in 2018, followed by Israel's. At the other end of the spectrum, Yemen, which is entangled in a bloody civil war, is expected to contract for the fifth consecutive year. Among other major economies, Saudi Arabia's economy is expected to return to growth this year, but the expansion will be limited by reduced oil output in compliance with the global oil cut deal. Israel should continue to expand at a fast pace on strong private consumption and fixed investment growth.

The recent rise in oil prices, which are currently trading at levels last seen over three years ago, is allowing Saudi authorities to increase spending, particularly to fund social benefits and military outlays. Moreover, higher oil prices are boosting international reserves, which hit an over one-year high in April. That said, the gain will be partially offset by the reduction in oil output as countries participating in the OPEC oil deal continue to deliver high conformity levels (April: 152%). While the oil sector appears to be recovering, the non-hydrocarbon economy is slowing markedly this year. The implementation of the value added tax in January likely disrupted economic activity in Q1, while delayed payments to businesses are causing financial strain in some companies, particularly in the construction sector. The crackdown on corruption that affected princes, cabinet officials and businessmen in November 2017 and the Saudization policy have also contributed to diminishing economic sentiment. While the economy is expected to emerge from recession this year, the rebound will be rather limited. Saudi Arabia's strong compliance with the oil cap deal is preventing the economy from fully benefitting from the recent spike in oil prices. Moreover, the country remains entangled in a never-ending war in Yemen, while regional geopolitical risks continue to rise. Focus Economics Consensus Forecast panellists expect economic growth of 1.5% in 2018, which is unchanged from last month's projection. In 2019, growth is seen picking up pace to 2.3%.

The economy gained steam in the first quarter, largely thanks to higher oil price that buoyed the hydrocarbon sector, despite constrained output from the OPEC agreement. This welcome boost more than offset a slight slowdown in the non-oil economy, which had to adjust to the implementation of VAT in January. Looking at Q2, the VAT-induced slowdown is likely to subside, with PMI data showing an improvement in April, while oil prices dynamics still look positive following the U.S. exit from the Iran nuclear deal. Furthermore, on 20 May, the government approved a new 10-year visa to attract investors and skilled professionals, as part of its comprehensive strategy to modernize and diversify the economy away from oil. This should reinvigorate the residential housing market, which has been tumbling in past years.

Investment should be the main driving force in the non-oil economy this year. A large infrastructure push from the government, particularly in Dubai in the run-up to the Expo 2020, should carry private investment momentum. In addition, a flurry of new measures including 10-year visas and a reform—to be introduced in Q4—authorizing 100% foreign ownership in some sectors are expected to boost FDI inflows further. Meanwhile, higher tourist inflows will likely buttress private consumption growth. An escalation of regional tensions could, however, put a lid on this positive momentum. Focus Economics panellists expect GDP to increase 2.7% in 2018, which is unchanged from last month's forecast, and 3.2% in 2019.

With FY 2018 ending in June, the economy remains in good shape. Annual economic growth accelerated in the January-to-March period to reach a multi-year high. More recently, in May, foreign reserves hit a record monthly high and, in April, business conditions in the non-oil private sector were in positive territory for only the second time in over two years. Moreover, the gas industry got a boost on 10 May when a third production unit came online at the Zohr gas field. As part of its efforts to raise revenue and invigorate the stock market, the government announced on 28 May that it was floating some of a state-owned tobacco company on the Egyptian Exchange. Amid this positive backdrop, however, authorities have launched a crackdown on dissent following protests in May over higher metro fees. This apparent social tension underlines the careful balancing act facing the President Abdel Fattah el-Sisi: Continuing with IMF-backed structural reforms to the economy while minimizing the burden on Egyptians that are already financially-squeezed. In FY 2019, the economy should maintain its strength. Investment is likely to prove supportive, boosted by an improved regulatory environment—thanks in large part to several recent measures, such as new investment, bankruptcy and industrial licensing laws. In addition, the external sector will continue to benefit from the weaker pound. However, the high debt burden and sizeable budget deficit will continue to pose downside risks. Focus Economics analysts expect GDP to expand 5.0% in FY 2019, which is unchanged from last month's forecast, and 5.0% again in FY 2020.

Despite a slight quarter-on-quarter moderation, economic activity remained robust in the first quarter chiefly on the back of strong private consumption and fixed investment. The external sector, however, dragged on economic growth in Q1; import growth was more than three times higher than export growth. Available data for Q2 suggests that momentum will remain robust. Economic activity picked up pace in April, while business sentiment and the manufacturing PMI remained elevated despite easing somewhat. The PMI remained in expansionary territory for the fifth consecutive month in April on the back of domestic demand. In addition, export data for February–April continued to point towards strong overseas demand for high-tech goods. The economy should be supported by fixed investment and private consumption this year. New projects such as the Leviathan gas field and ultra-loose monetary policy should buttress fixed investment, while household consumption will likely benefit from lower taxes. However, risks remain present in regional tensions that could dampen inbound tourism and investor sentiment, and drag on export growth. Moreover, the near full-employment level could create skill shortages, limiting output growth. Focus Economics panellists forecast the economy to expand 3.4% in 2018, unchanged from last month's forecast, and 3.3% in 2019.

Price pressures in the Middle East and North Africa region remained subdued in April, with regional inflation stabilizing at March's 3.7%, according to an aggregate produced by Focus Economics. April's result reflected lower inflation in Saudi Arabia as the impact of the VAT introduction in January fades, coupled with the ongoing deflationary process in Egypt. Despite the weakening of the Iranian rial following expectations of possible new economic sanctions by the U.S., inflation declined in April due to lower prices for food. This year, inflation will pick up on the back of faster economic growth in the region, the implementation of a VAT in some GCC countries and higher energy prices. Focus Economics panellists forecast that regional inflation will average 5.1% in 2018, which is up 0.1 percentage points from last month's estimate. In 2019, inflation is expected to moderate to 4.7%.

Goutam Mukherjee

Dr. Goutam Mukherjee

From the desk of General Secretary

68th Foundation Day Celebration

Above has been arranged at 10.00 Hrs on Tuesday the 14th August, 2018 at the Auditorium of Freya Design Studio, ILPA Leather Goods Park, Calcutta Leather Complex, Bantala.

On this occasion, we normally arrange for B. M. Das Memorial Lecture. This year we plan to have a second lecture. Some eminent personalities have been approached for delivering above lectures. On receipt of confirmation from them, we will announce their names and individual invitation cards containing their names, title of lectures and other details of the programme will be posted in due course.

As you are kindly aware, Foundation Day Celebration is an occasion when we felicitate the toppers of B. Tech and M. Tech, Leather Technology examinations of Anna University, Chennai and of Moulana Abul Kalam Azad University of Technology, Kolkata.

We have already received the names of the toppers from Anna University and have extended invitation to them to attend the celebration and receive B. M. Das Memorial Medals in person.

We normally reimburse AC 3-Tier return train fare to the award winners from their place of stay to Kolkata & back and also taxi hire charges & arrange for their food and lodging at Kolkata for 13th, 14th & 15th August. In case of female award winners we arrange all the above for the escort also.

Names of toppers from Moulana Abul Kalam Azad University of Technology, Kolkata are expected towards end of July, 2018 when a most cordial invitation will be extended to them to attend the celebration and receive the awards in person.

Foundation Day Celebration is also an occasion when we felicitate with presentation of J. Sinha Roy Memorial Award in the form of a cheque of Rs.2,001/- to the author of the article adjudged the Best of all articles published in JILTA in calendar year 2017. Prof. (Dr.) Sanjoy Chakraborty, Officer – in – Charge, GCELT and Dr. Dipankar Chaudhuri, Scientist & Head, RCED, CLRI, Kolkata have kindly consented to be Members of the committee to adjudge the Best Article.

Members wishing to avail transport arranged by ILTA for to & fro journey from ILTA office to Bantala must register their requests over telephone no. 2441-3429 / 2441-3459 latest by 08.00 PM on Thursday 9th August, 2018. The transport will leave ILTA Office at 08.45 AM on the day of the programme.

You are requested to :-

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b) Kindly mention your **Membership No. (If any)** against your each and every communication, so that we can locate you easily in our record.

(Susanta Mallick)
General Secretary

**Executive Committee Members meet every Thursday at 18-30 hrs. at ILTA Office.
Members willing to participate are most welcome.**

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PREFERABLE DRUMS FOR TANNERY IN NEAR FUTURE : WOODEN OR PLASTIC

Arnab Sarkar

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Globalisation of the leather industry brings the tanner many tough challenges such as making tanneries as environmentally friendly as possible, sustaining higher than ever quality standards, optimising space, saving energy and reducing running costs. 'Environmentally friendly' sounds simple but involves many very different issues. It means a reduction of polluting effluent, thus saving treatment costs; it means energy saving and it means a high standard of articles for demanding customers. In this context development of drums is one of the prior tasks for a tanner to provide less pollution to our environment.

Along with Paddles, Sammying Machine, Splitting Machine, Shaving Machine etc. machineries, DRUMS may be considered as the main working unit of a tannery as unit operations like Liming, De-liming, Bating, Pickling, Chrome tanning, Re-chroming, Fat liquoring etc are done in the drums.

WOODEN DRUMS

The drums were first invented with woods & for a long period these wooden drums have dominated the drums made of any other material. Behind such domination there are some valid reasons like

ADVANTAGES

- ♣ Low price
- ♣ Easily available
- ♣ Availability of expert carpenters
- ♣ Easy to dismantle the drum during repairing
- ♣ Market demand throughout the world

With these advantages, wooden drums have ruled over the world. But with time human beings have developed their intelligence & have understood that there are some serious disadvantages of wooden materials. If we analyse properly we can get a several points regarding wooden drums, like-

DISADVANTAGES

- ♣ Wooden drums are highly porous in nature, so undesirable elements frequently come to bath that were already in the pores due the previous operations done in that particular drum.
- ♣ Leeching of wooden tannins causes unwanted tanning (that can be utilise properly otherwise it may deflect the characteristics of wanted leather).
- ♣ Release of previously absorbed ingredients at undesired phase of operation may lead to contamination of substances beyond threshold value.
- ♣ Cleaning these drums cause huge water wastage as, with little water it is not possible & without cleaning next operations cannot be done.
- ♣ Materials deterioration is one of the backlogs of wooden drums. After using for 5-8 years, the inside surface of the drums become rough due to continuous friction with hides immersed in solutions of different pH.
- ♣ In this 21st century, the main aspect where we are giving priority is to our dear Earth. Cutting trees for making drums, that last only about 15-20 years is a very big deal. So the term 'ECO FRIENDLY' simply becomes useless as soon as the wooden materials are used at a tannery.

So the time has come to find a better replacement of wood for preparation the body of drums. Within last one or two decades POLYPROPELENE DRUMS (PP DRUMS) and STAINLESS STEEL DRUMS have become emerging options for a tanner.

Though some of the Indian tanners are using steel drums for some minor production, the markets of PP drums are not satisfactory at all.

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But if we go through the characteristics of POLYPROPYLENE, it can be clearly understood that this polymer has great potential to be used as the body of the drum.

POLYPROPYLENE DRUMS

CHARACTERISTICS OF POLYPROPYLENE

Commercial propylene, as a monomer is obtained from the cracking of petroleum products (natural gas, light oil or naphtha). The separation of propylene from propane in the C_3 fraction is difficult and is achieved by fractional distillation in a carefully designed distillation plant. Polypropylene is a semi-crystalline thermoplastic. It is tough, strong, stable, elastic and highly impact resistant and is long lasting and recyclable. If we enlist the characteristics, we get polypropylene has

- ♣ Abrasion resistance
- ♣ Electrical and thermal insulation
- ♣ Extremely smooth surface
- ♣ High impact strength
- ♣ High level of hardness, stiffness and tensile strength
- ♣ Practically no water absorption
- ♣ Resistance to stress-cracking
- ♣ It has **withstands temperature between -5^{0}C to 95^{0}C** i.e. toughness is both at temperatures between -5^{0}C and 95^{0}C.
- ♣ Very good chemical resistance, due to high molecular mass, it is resistant to aqueous solutions of salts, acids and alkalis

ADVANTAGES OF POLYPROPYLENE AS DRUM

Polypropylene drums are a positive mix between the stainless steel drums and the wooden drums having the advantages of both without their limitations. In additional to bulk production, they are recommended for processing new products in laboratories or small to medium sampling rooms of tanneries.

The typical features of Polypropylene-Homo polymer (PPH) sheets used for construction of drums include:

- ♣ **Ease of cleaning**: can be easily cleaned inside and outside and prepared for the next load in the shortest time.
- ♣ Better **thermal insulation**: compared to both stainless steel and wooden drums with a minimum 50% energy savings.
- ♣ Higher chemical resistance: than both wooden and stainless steel drums, resistant to chemicals like **hydrogen peroxide**, **caustic soda, concentrated sulphuric acid, sodium sulphide, calcium hydroxide, organic acids, ammonia,** and **hydrochloric acid** at maximum concentrations. Polypropylene may be slightly attacked by **Oleum**.
- ♣ **More internal volume**: 11-18% higher volume and hence greater loading capacities.
- ♣ **Less wear and tear**: hence longer life and low maintenance.
- ♣ Cost effective: through energy, chemical and labour savings.
- ♣ Better mixing action: ensure a faster processing time.

APPLICABILITY OF POLYPROPELENE DRUMS IN TANNING PROCESS

Polypropylene drums have been proven suitable for innovative processes and adaptable to traditional ones. In particular :

- ♣ **'Oxidative liming'**: replacing the traditional process based on lime and sodium sulphide by oxidative processing with peroxide and soda.

  Despite the advantages of oxidative liming (cleaner, finer grained product, reduced environmental pollution, lower costs, improved safety), oxidative liming was not hitherto practical on an industrial scale because of the effects of the chemicals on the traditional drums of wood or stainless steel.

- ♣ **Zirconium tanning'**: Tanning by zirconium salts offers great advantages in obtaining a final product of great colour brilliance and very light colours. However it is another aggressive process; it requires a very acid medium (about pH 1.0). Such strong acid causes rapid corrosion of metallic parts of the traditional drums. The polypropylene-lined drum prevents any contact between the acid and metal equipment.

♣ '**Sodium hypochlorite** and **potassium permanganate'**: These often are used in the processing of reptile skins, bleaching the material and preparing it for further processing. They are strong oxidising agents that rapidly damage metallic equipment, but a thick lining of polypropylene protects the metallic parts of the drum

CONCLUSION

Now after the long discussion naturally a question arises, which drum should we prefer then. The answer cannot be a single one. It is not easy to transform from a phase to a new phase within a single night. But with respect to the environmental point of view we have to prefer PP drums. Wooden drum are popular now, so we have to modify our plastic drums so that all the facilities given by wooden drums can be achieved in the plastic drums too. May be in near future we can get a better alternative plastic material comparing Polypropylene. Polypropylene drums will show many advantages in the long term with respect to wooden vessels. In the short term they have showed a higher versatility, combining the cleaning advantages with the thermal properties greater than wood coupled with higher chemical resistance. Plastic seems to be the next great thing for the leather industry. It offers ever-improving potential, but just like most innovations, plastic drums still make up only a small fraction of today's market. So we have to inspire all the tanners over the entire country to give priority to PP drums for the betterment of our world.

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♣ http://www.woodtankandpipe.com

LESSON ON LEATHER GOODS – Part VII

Shome Nath Ganguly

Former Principal of Karnataka Institute of Leather Technology

(The purpose of this article is to advise the students as well as artisans engaged in leather goods industry.

Shri Puranjan Mazumder of FREYA helped me to prepare this article)

SATCHAL BAG

What is a satchel bag style? The term "satchel bag" derives from Latin and was traditionally referred to as a saccellus or a saccus bag meaning "sack". The original use of the satchel bag dates back to the Roman Empire where they were used by Roman Legionaries and other political figures. Later on satchel bags were commonly used in France and other European areas as a way to conveniently carry things. In fact, the origin of the satchel bag predates the discovery of the Americas.

A satchel is a bag, often with a strap. The strap is often worn so that it diagonally crosses the body, with the bag hanging on the opposite hip, rather than hanging directly down from the shoulder. They are traditionally used for carrying books. Unlike a briefcase, a satchel is soft-sided.

Women usually carry the bag on the arm by the elbow. This satchel is usually more of a boxier bag, structured and not worn on the shoulder. It has short handles and is usually shaped like a triangular looking mailing box.

What is the difference between a satchel and a tote bag? A tote bag is generally large in size and rectangular or square in shape. These carrybags can have short or long handles, but more often than not the straps are long for easy slinging over the shoulder. Satchels range in size, but typically are mid to large sized with a flat bottom and two short handles on top.

Have you ever wondered what the differences between messenger bags and a satchel bags are? It is a uniquely interesting question because it can be answered in many different ways and with many different opinions. But there are some factual points about these two terms that definitely carry some reasonable levels of merit. As we know, a satchel bag is a kind of sack that is made from leather and has a shoulder strap allowing it to be worn across the body in a diagonal way. Unlike a briefcase the thickness of the leather is thinner and softer allowing it to be more flexible and adjust more easily to the form of the body.

Messenger bags are very similar to satchel bags as they both are worn across the body in a diagonal way. However, the design and material commonly used for messenger bags is now with leather and was used earlier with canvas. It's not for certain but, we could say that the idea that gave birth to messenger bags was inspired by satchel bags in some way or another. Messenger bags made were in the 1950's in America. Where it was commonly used by messengers, couriers and postal workers who delivered mail or worked in the industry for transporting mail. It wasn't until the 1970's and later that messenger bags became a trend for fashions and clothing styles.

So, our conclusion is that satchel bags are made of leather, they were mainly used in society for carrying things and their origin is traced back to the Roman Empire. Messenger bags can be made with leather or canvas. These were used by workers of various industries.

Saudi Arabian Standard Organization (SASO)

Mr. Dinker Bajpai

Dinker Bajpai & Associates, LIG-153, Ambedkar Nagar, Gujaini, Kanpur (U.P.)

Leisure footwear : Specifications and test methods.

1- SCOPE AND FIELD OF APPLICATION

This SASO standard specifies requirements and test methods related to the basic characteristics of leisure shoes so as to ensure the proper functioning of these shoes, If they are used for the purpose for which it made for him.

2- COMPLEMENTARY REFERENCES

2.1 SASO ISO 17708 Adhesives for leather and footwear materials - Solventbased and dispersion adhesives-Testing of bond strength under specified conditions.

2.2 SASO ISO 2419 Footwear - Standard atmospheres for conditioning and testing of footwear and components for footwear.

2.3 SASO ISO 20870 Footwear – Ageing conditioning

2.4 SASO ISO 20871 Footwear - Test methods for outsoles - Abrasion resistance

2.5 SASO ISO 20872 Footwear - Test methods for outsoles - Tear strength

2.6 SASO ISO 20873 Footwear - Test methods for outsoles - Dimensional stability

2.7 SASO ISO 22654 Footwear - Test methods for outsoles - Tensile strength and Elongation

2.8 EN 13400 Footwear - Sampling location, preparation and duration of conditioning of samples and test pieces

2.9 SASO-ISO-17694: Footwear — Test methods for uppers and lining – Flex Resistance

2.10 SASO ISO 17699 Footwear - Test methods for uppers and lining - Water vapor permeability and absorption

2.11 SASO ISO 17706 Footwear - Test methods for uppers - Tensile strength and elongation

2.12 SASO ISO 17696 Footwear - Test methods for uppers, lining and insocks - Tear strength

2.13 SASO ISO 17696 Footwear. Test methods for uppers, lining and insocks. Seam strength

2.14 SASO- ISO 105-B02 Textiles — Tests for colour fastness – Part B02 : Colour fastness to artificial light : Xenon arc fading lamp test

2.15 SASO ISO 3376 Leather. Physical and mechanical tests. Determination of tensile strength and percentage extension

2.16 SASO-ISO-3377-2 Leather — Physical and mechanical tests — Determination of tear load — Part 2: Double edge tear

2.17 SASO-ISO-4045 Leather — Chemical tests — Determination of pH

2.18 SASO-ISO-11640 Leather — Tests for colour fastness — Colour fastness to cycles of to-and-from rubbing

2.19 SASO-ISO-11641 Leather — Tests for colour fastness — Colour fastness to Perspiration

2.20 SASO-ISO-13287 Personal protective equipment — Footwear — Test method for slip resistance

2.21 SASO-ISO-17707 Footwear — Test methods for outsoles — Flex resistance

2.22 SASO-ISO-17708 Footwear — Test methods for whole shoe — Upper sole adhesion

2.23 SASO-ISO-20344 Personal protective equipment — Test methods for footwear

2.24 SASO-ISO-7619-1 Rubber, vulcanized or thermoplastic — Determination of indentation hardness — Part 1 : Durometer method (Shore hardness)

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3- DEFINITIONS

Footwear for leisure: Footwear which the upper parts are made of leather (natural or artificial) of an informal or sports use, for use in urban environments, except those destined to specific sports.

4- REQUIREMENTS

The following requirements should be fulfilled in a finished woven carpet :

4.1 GENERAL REQUIREMENTS

All specimens are tested shall be meet all the requirements listed in Table 1.

Table 1-General Requirements

Test Methods	Unites	Requirements	Properties
SASO-ISO-17708	N/mm	4,5 1)	Bonding strength
SASO ISO 13287	Coefficient of Friction	0,28 Heel slipping 0,30 Flat slipping	Slipping resistance 2)
SASO ISO 17696	-	Keep the properties up to 80%	Aging conditions 3)

1) In case of tear or regular cracks of the materials, this value of 4.5 N / mm is reduced by one unit.
2) The test is done on ceramic tile (surface) and water + detergent (lubricant).
3) A simulation of the effects of reactions that occur naturally, depending on the materials used. The physical properties of interest are measured before and after specific treatments.

Table 2 – Requirements and test methods for sole characteristic requirement

Test methods	Units	Requirements – Material: Other cellular compounds 1)	Ethylene / acetate Vinyl cell phone (E / VAC)	Polyurethane cell phone (PU / TPU)	Polyvinyl chloride (PVC)	Thermoplastic rubber (TR)	Polyurethane (TPU / PUR)	Rubber	Properties
SASO- ISO 20344 clause 8.1.2	mm	4 ≤	4 ≤	4 ≤	4 ≤	4 ≤	4 ≤	4 ≤	Thickness
SASO ISO 20871	mm³	250 ≥	300 ≥	200 ≥	150 ≥	180 ≥	150 ≥	200 ≥	Abrasion resistance 1
SASO- ISO 17707	Mm/30kg	8 ≥	8 ≥	8 ≥	8 ≥	8 ≥	8 ≥	8 ≥	Flex strength Rate of breaking
SASO ISO 22654	MPa	5≤	3≤	5≤	8 ≤	5≤	8 ≤	10≤	Flex strength
SASO ISO 22654	%	350 ≤	300 ≤	400 ≤	300 ≤	400 ≤	400 ≤	400 ≤	Tensile strength
SASO ISO 20872	N/mm	7 ≤	4 ≤	7 ≤	10≤	10≤	10≤	10≤	Elongation at break
SASO ISO 20873	%	--	٢ ≥	--	--	--	--	--	Tear resistance
SASO ISO 105 –B02	---	4 ≤	4 ≤	4 ≤	4 ≤	4 ≤	4 ≤	4 ≤	Light fastness 3

1- Determination of material density shall be carried out according to ISO 2781.
2. Flex resistance shall be tested on the winter shoes at 5 ° C.
3. This test applies to white or light-colored soles.

Table 3 - Requirements and test methods for the vamp

Test method	Units	Requirements: Textile 1)	Leather	Properties
SASO- ISO 17707	cycle	150 2) Without appreciable damage	without damage appreciable 50 3) Dry Without appreciable damage 12 4) Wet	Flex strength
SASO- ISO 3377-2	N N	- 50	Unlined 100≤ Lined 70≤ -	Tear resistance
SASO- ISO 3377-2	N/mm² N/50 mm	- 800	wove n leather Unlined 20≤ Lined 15≤ —	Tensile strength
SASO ISO 17697	N/mm	10≤	10≤	Resistance of seams
SASO ISO 17699	mg/(cm².h)	1,5	1,5	Water vapor permeability
SASO-ISO-11640 SASO ISO 105 – X16	cycle Gray scale cycle Gray scale	-	Wet 50 3 10 3 Dry 150 3 10 3	Rubbing resistance Blossom side Color change Blossom side stained
SASO ISO 11640	N° friction	Without appreciable damage 60≤ dry Without appreciable damage 40≤ Wet	Without appreciable damage 60≤ Dry 40≤ Without appreciable damage Wet	Rub resistance rubber
SASO-ISO-11641	Gray scale	3 (stained down)	3≤ (stained down)	Fastness to sweat, stained on multifibre
SASO- ISO 105-B02	Rate of fastness	4≤	4≤	Light fastness
SASO-ISO-4045	-	-	pH 3,5≤ (stained down 5)	Acidity
SASO-ISO-4098	%		1,0	Content in inorganic washable materials

1) Textile is any kind of fabric or material with textile backing.
2) In coated woven leather 150.
3) In coated woven leather 30.
4) In plastic coated fabric, it is tested in cold (- 10 °C) 30.
5) If pH 4.0, difference index 0.7..

Table 4 –Requirements and test methods for vamp lining

Test method	Units	Requirements	Properties
SASO ISO 20872	N	≤15 1) 2)	Tear resistance
SASO-ISO-20344 clause 6.12	cycle	Dry wet of holes in the surface of use textile, without formation ≤ 25,6 ≤ 12.8	Abrasion resistance
SASO ISO 17699	mg/(cm².h)	≤ 1,5	Water vapor permeability
SASO-ISO-11640	cycle Gray scale	Dry 50 ≤ 3 Wet 150 ≤ 3	Rubbing resistance Stained
SASO-ISO-11641	Gray scale	≤ 3	Fastness to sweat, stained on multifibre
SASO-ISO-4045	-	pH ≤ 3,5 in leather 3)	Acidity
SASO-ISO-4098	% %	≤ 2,0 in textile ≤ 1,0 in leather	Content in inorganic washable materials

1) For materials with no reinforcing action, 10 is allowed.
2) In the case of tissues, the size of the specimen can be increased to facilitate
3) If pH 4.0, difference index 0.7..

Table 5 – Requirements test methods for inside sole lining

Test method	Units	Requirements		Properties
SASO-ISO-20344 clause 6.12	cycle	In textile, without formation of holes in the surface of use	Dry ≤25,6 Wet ≤12.8	Abrasion resistance
SASO-ISO-11640	cycle Gray scale	Dry ≤50 ≤ 3 Wet ≤150 ≤ 3		Rubbing resistance Stained
SASO-ISO-11641	Gray scale	≤ 3		Fastness to sweat, stained on multifibre
SASO-ISO-20344 clause 7.2	mg/cm² %	≤70 ≤80		Absorption and elimination of water Absorption Elimination

SASO-ISO-4045	-	pH ≤ 3,5 in leather[1)]	Acidity
SASO-ISO-4098	% %	≤2,0 in textile ≤1,0[2] in leather	Content in inorganic washable materials
1) If pH 4.0, difference index 0.7. 2) In cow skin 2.0.			

Table 6– Requirements test methods for inside sole

Test method	Units	Requ			Properties
SASO ISO 20871	MPa	Renewed leather and cellulosic	Dry ≤7	Wet ≤4	Abrasion resistance
EN 1392 [1)]	MPa	≤0,6			Resistance to shear delamination
SASO-ISO-20344 clause 7.3	cycle	≥300 Without appreciable damage			Abrasion resistance (if not Fully covered)
SASO-ISO-4098	%	≤1.0			Content in inorganic washable materials
SASO-ISO-20344 clause 7.2	mg/cm ² %	≥70 ≥80			Absorption and elimination of Water Absorption Elimination
1) This version uses only					

Table 7 – Requirements and test methods for shoelaces

Test Method	Units	Requirements	Properties
SASO- ISO 3376	N	≥250	Tensile strength

Table 8 - Requirements and test methods for toe footwear and buttress

Test Method	Units	Requirements			Properties
		buttress		Toe footwear	
		Wet	Dry		
UNE 59521	N %	≤25 ≤80[2)]	≤ 30 ≤85[2)]	≤10[1)] ≤90[1)]	Resistance deformation and capacity Recovery Resistance deformation Recovery
1) Specifications for dry and wet tests after 5 cycles. 2) On leather renewed buttresses, the recovery value is set at 70% for the dry test, and at 60% fo r the wet test					

5- PACKAGING

The following shall be considered on packing :

5.1 Each a pair of shoes are packed in appropriate small carton box .

5.2 An appropriate number of carton boxes are packed in large Carton box .

5.3 The packing material should be strong, moisture-proof, non-staining and of sufficient size to completely cover the package with adequate overlapping which will not allow foreign matter to reach the content.

5.4 Unless otherwise agreed between the supplier and the purchaser

6- MARKING

6.1 A label should be securely attached to appropriate place on the shoe, indelibly and clearly marked in Arabic or English or both of them with the following information:

6.1.1 Name of the product;

6.1.2 Manufacturer's name and/or trademark;

6.1.3 Type of upper material of shoe;

6.1.4 Type of outsole material of shoe;

6.1.5 Country of origin.

7- SAMPLING AND CONDITIONS

7.1 Sampling : For all tests mentioned in this standards should be used the shoes were manufactured during the regular cycle operation as soon as pass 72 hours at least of manufacture. The test shall be conducted at least three times for each one of the characteristics, unless otherwise mentioned in the relevant standards. In case cannot be obtained standard sample for conducting the test referred to above, the manufacturer should be made available it.

TABLE 9
Sample Size

Sample size	Lot size (Large carton box)
2	Up to 50
3	51 to 250
5	251 to 1200
8	1201 and above

7.2 Conditioning samples : Unless otherwise agreed has been mentioned in this standard, Test specimens either shoes or its components should be conditioned for 24 hours at 23°C ± 2°C, (50 ± 5%) relative humidity, or according to standard is contained in item 2/2.

8- RULES OF ACCEPTANCE AND REJECTION

8.1 Each consignment of woven carpets shall be accompanied by a certificate indicating its compliance with the requirements of the present SASO standard.

8.2 The lot shall be considered conforming to the requirements of this standard if the samples representing it pass all the tests specified in this standard, otherwise, it shall be considered non-conforming.

Article (1) : Definitions

1- SASO: Saudi Standards, Metrology and Quality Organization.

2- Certification Body (CB): Any Certification body accredited by an official accreditation body member in the related international organizations and recognized to issue certificate of conformity (CoC) according to the international guides and accepted by (SASO).

3- Exporter: A firm or Trader wishes to export its/his products to the Kingdom of Saudi Arabia.

4- Accredited Laboratory: Any Laboratory accredited by an accreditation body member in the related International Organizations, and recognized according to ISO/17025 Standard.

5- Certificate of Conformity (CoC): A certificate issued by any certification body confirm that the mentioned consignment is complying to the related technical regulations and/or standards issued by(SASO) or determined by (SASO).

6- ISO/IEC 65 : Guide issued by the International Organization for Standardization, concerning the general requirements for bodies operating product certification systems.

7- Saudi standard / International SASO/ISO 17025 : Specification related to (general requirements for the efficiency of testing and calibration laboratories) .

8- Pre-shipment inspection :

Method (Process) for testing the product (intended to be exported) to be done in the exported country by a third party (CB), for checking the good's quality and compliance to the related standards before the shipment to the importers country.

Article (2) : Scope

This Guideline shall be applied to all commodities and products which exported to the Kingdom of Saudi Arabia excluding the following items:-

A) Foods and agricultural products.
B) Medicine and cosmetics.
C) Medical devices and equipments.
D) Crude oil.

Article (3) : Procedures of Issuing Certificate of Conformity

1- The exporter should apply to the CB (as defined) or accredited Lab in order to get the required (CoC) for goods and products to be exported to Saudi Arabia.

2- The intended (CB) or the accredited Lab shall issue the required (CoC) and test report based on the requirements of ISO/IEC Guide (65) and the requirements of the product in the related technical regulations and/or standards that issued by (SASO) or determined by (SASO).

3- Testing should be based on items (B, C, D) of clause 1-2 of ISO/IEC Guide (65).

4- The (CB) and/or the accredited Lab is committed to do the following:-

A- Carrying out tests stated in the related technical regulations or standards for the product to issue (CoC) for it.

B- Appliance of Preshipment Inspection System as below:

– If the consignment is in the company storages or site, after drawing samples it should be kept in a manner difficult to change or parts of it and to be waxed and sealed by the (CB).

– If the consignment is in the port of exportation, after drawing samples and before transporting to the containers it should be kept, waxed and sealed by the (CB).

C- The (CB) or the accredited lab "under its lawful responsibility" has the right to:-

– Concentrate on specific tests especially Health and Safety Tests.

– Carry out randomly tests.

– Register some trusted factories and products, under their control and issue (CoC) for them.

Article (4) : General Regulations

1- The CB shall issue a (CoC) (difficult to be forged) to be accompanied with the consignment and provide SASO with an electronic copy instantly, for the purpose of taking the necessary action before the arrival of the consignment.

2- The Certification Body must provide SASO with the specimen of the (CoC) intends to issue, provided that it is according to the CoC form shown in this guide, and the names of the persons who are authorized to sign the (CoC) and copy of their approval signatures and (CB) official stamp.

3- The (CoC) is valid only for the shown consignment, and it should not be used for any other consignment.

4- It is forbidden to issue (CoC) for any consignment without a fixed name of the source (origin) and difficult to change (unalterable).

5- SASO has the right to ask for test reports for any consignment has a (CoC).

6- SASO shall provide the Responsible Authorities for Releasing within the Kingdom of Saudi Arabia with the following:-

A- List of names and addresses of certification bodies and accredited laboratories in each country.

B- Forms of the (CoC) approved for each certification body or accredited lab in Arabic and English language.

C- Names & approved signatures of persons authorized to sign the (CoC) and official stamp for every certification body or accredited lab.

7- When a consignment arrived to the KSA ports, the responsible authorities for releasing shall check and insure the authenticity of the information given in the (CoC) accompanied with the consignment.

8- The Surveillance Authorities in Saudi Arabia have the right to draw samples from random consignments accompanied by (CoC) for inspection for the purpose to insure the conformity of goods and products to the technical regulations and/or standards.

9- The Surveillance Authorities in KSA have the right to take suitable action for the consignments not conforming to the technical regulations or standards (even though it accompanied with a CoC or not) including rejection from entry to KSA or re-exporting to its source.

10- When the drawn sample does not comply to the related technical regulations or standards, SASO has the right to debate the Certification Body to know the reasons of granting the consignment a (CoC) and to take the suitable procedure about it.

Leather handbags, purse, belts, shoes, jackets	94/11/EC, 2002/61/CE, 2004/21/CE
Rubber and plastic footwear and gloves	94/11/EC, 2002/61/CE, 2004/21/CE

Refernce article date content taken from Google & some other link.

1: REFERENCES
UNE 59930:2014
Footwear.Leisure footwear. Specifications and test methods.
2: www.saso.gov.sa
3: EASM Regulation Authority
4: SAUDI ARABIAN STANDARD ORGANIZATION

TELANGANA'S ONLY GOVERNMENT LEATHER INSTITUTE STURGGLES TO SUSTAIN

Close to four decades after its establishment, the Government Institute of Leather Technology (GILT) at Gachibowli, the only such institute in the state, is still struggling to sustain itself or ensure student enrolment to match industrial demand. The situation is such that in spite of having modern equipment, infrastructure, and sufficient staff, there is a dearth of students.

Offering two diploma courses in leather technology and footwear technology, with sixty seats per course, the institute recorded 'single digit' admission until the 2015-2016 academic year. The fee for each course is '4,300'.

Notwithstanding the international importance of the course and the demand for specialists in footwear technology in foreign markets, a large number of seats are left vacant. The major reason is lack of adequate publicity. Students say they are not aware of such courses and even of the existence of the institute itself. On the other hand, there is a perception among several people that the courses are meant for certain communities.

"People think that this (profession) belongs to a particular caste or a group but it is not like that. A major part of the leather used is of sheep or goat, and only a small part of buffalo or cow skin is used," explained Iqbal Hussain, Principal of the institute. "We had single-digit student enrolment until 2015 but it is slowly improving," he added.

S Malikarjuna, who joined a course in 2015 but dropped out later due to financial constraints, said that the course offered bright prospects but failed to lure students because of poor publicity. "I came to know about the course from an acquaintance and a majority of the admissions here are on account of references," he added. Meanwhile, with all major commercial brands outsourcing their production to units outside their geographical locations to cut manufacturing costs, jobs in these fields are plenty but the supply of manpower is meagre. Lack of hostel facility is another dampener.

(Source : New Indian Express – 14.05.2018)

UP LEATHER INDUSTRY GETS KUMBH SHOCKER

Closure order for three months to Kanpur-based tanneries

VIRENDRA SINGH RAWAT

The Uttar Pradesh leather industry is facing a new stumbling block, one threatening to shake its foundation.

Last year, it had a severe shortage of raw hide, after closure of abattoirs declared illegal. It had since begun to step forward. Now, however, the state government has ordered tanneries in Kanpur, a major leather processing hub and with a Rs.120 billion annual economy, to observe a shutdown between December 15 and March 15. This is to arrest the flow of effluents into the Ganga during the Kumbh Mela at Allahabad. The closure also means leather exporters would be deprived of the advantage they have from a falling rupee.

Earlier, a good number of tanneries had been closed after a National Green Tribunal (NGT) order, to check pollution. The remaining ones have been asked to shift from the leather belt of Jajmau, a Kanpur suburb, to Ramaipur in the district. A treatment plant has been proposed at the latter side, at an investment of Rs.5.5 billion.

The closure order is a shock for the leather units in Kanpur. Export from here is about Rs.60 billion annually. Recently, Hindu religious seers had threatened to boycott the ceremonial Kumbh Snan (bathing) if the Ganga was not clean. Chief Minister Yogi Adityanath directed no effluent be discharged in the Ganga from Garhmukteshwar to Varanasi during the Kumbh, expected to see almost 150 million pilgrims next year.

At the Jajmau industrial belt, 264 tanneries are operational; 136 units have been shut or dismantled. The 264 tanneries discharge about 6.7 million litres a day (MLD) of effluent, for which the government operates a 36 MLD chemically enhanced primary treatment plant, at an annual expenditure of Rs.170 million. The chief minister has asked the leather industry to bear half the expense.

Council for Leather Exports (CLE) regional chairman Javed Iqbal says the closure order would kill the local leather industry. And, the tanneries would lose their foreign customers, who have the ready option to source processed leather from Pakistan, Bangladesh or Vietnam.

Asking that the state review its decision, R K Jalan, former regional head of the CLE, said : "If this order is implemented, the tanneries would effectively remain closed for four straight months, since they would have to be shut 15 days in advance to ensure no unprocessed leather, while they would attain full operations only two weeks after they reopen."

If shut for such a long duration, he said, it would be difficult for most of the units to revive. The Kanpur leather industry (including adjoining Unnao district) employs over 1,00,000 people, while supporting the livelihood of almost a million, says the industry.

UP Leather Industries Association member Taj Alam said the decision would result in mass layoffs and disruption in economic activity of almost Rs.40 billion. And, impact the whole leather value chain – including chemicals, transportation, etc.

"This would also dent our image as a dependable trading partner." He said the Kanpur industry already had invitations from other states, such as West Bengal, to set up units. At earlier Kumbhs, the tanneries were asked to suspend 'wet operations' four or five days prior to each 'shahi snan' (the big bathing days).

Last year, acting on the NGT directive to close illegal slaughterhouses in UP and regularize their functioning, thousands of unregulated and unregistered units in the state have closed. Slaughterhouses in the organized sector are only about 45 and not in a position to cater to the humongous demand of raw hide to the state's leather units.

UP comprises three major leather industry hubs – Kanpur/Unnao, Agra and noida.

(Source : Business Standard, New Delhi – 25.05.2018)

US EMERGES AS TOP EXPORT DESTINATION FOR INDIA

New Delhi : The US emerged as the top export destination for India, with $47.9 billion worth of shipments last fiscal, followed by UAE and Hong Kong, as per the commerce ministry data.

"USA was India's top export market during April-March 2018 with exports reaching $47.9 billion, followed by UAE ($28.1 billion) and Hong Kong ($14.7 billion)," the department of commerce said in a series of tweets.

In 2016-17, the country's shipments to America stood at $42.2 billion. The other key destination include China, Singapore, UK, Germany, Bangladesh, Vietnam and Nepal. The top ten exporting products last fiscal included petroleum; pearls, precious, semiprecious stones; pharmaceuticals; engineering goods; chemicals; textiles and rice.

According to trade experts, the US would always be the main export destination for domestic exporters as it accounts for about 16% of India's total merchandise shipments.

"It is a very big market for us as the US is largest economy in the world. We need to give special focus on this market as it is going to be an important destination for our exports," professor at Indian Institute of Foreign Trade (IIFT) Rakesh Mohan Joshi said.

Federation of Indian Export Organisations (FIEO) Direct General Ajay Sahai said that the US, being the biggest consumer, is extremely important for sectors such as apparels and made ups, leather footwear, pharma and engineering.

"We should push those exports which account for major imports into US so as to achieve quantum jump in exports," he said.

Further in terms of imports, China was India's largest source country for imports during 2017-18 with $76.3 billion. This was followed by America ($26 billion) and Saudi Arabia ($22.1 billion).

Top imported products in India during April-March 2018 were petroleum crude ($87.4 billion) followed by pearls and semi precious stones ($34.2 billion) and gold ($33.7 billion).

In 2017-18, exports recorded a growth of about 10% to $303 billion. Imports on the other hand totaled nearly $460 billion, leaving a trade deficit of about $157 billion.

Higher growth in outbound shipments helps create employment opportunities, earn foreign exchange and boost economic activities.

(Source : Hindustan Times, New Delhi – 06.06.2018)

RS.2,600 CRORE PACKAGE UNLIKELY TO HELP LEATHER EXPORTS THIS YEAR

Sangeetha G, Chennai : Despite a $26 billion (Rs.2,600 crore) package sanctioned by the government, industry expects leather and leather products exports to grow only marginally by three to four percent in the current financial year. Double-digit growth is not expected to return even next year. Leather exports have registered a flat growth in F.Y. 2017-18.

Leather and leather products exports were clocking a double-digit growth till 2014-15, leather exports have been on a gradual decline. In 2015-16, exports were down by 9.8 percent and in 2016-17 by 3 percent. At $5.74 billion, leather exports witnessed a flat growth last financial year.

Leather manufacturing and exports were hit by the restrictions on cattle trade when the current government came into power. Availability of raw material had become scarce for a certain period. However, exports could not get back to shape even after supply normalized as the demand scenario had become sluggish.

"The US is the largest market and it has not yet revived. Hong Kong off-take of finished leather too was slow as Chinese exports were also hit by the sluggishness in the US market. This year exports should grow by three to four percent."

"In the ongoing quarter we are seeing some demand coming from the US and European markets like Germany, Britain and Italy," said Rafeeq Ahmed, president of All India Skin & Hide Tanners & Merchants Association (AISHTMA). However, the industry does not expect that the $26 billion package announced by the government will boost export this year or next year.

As per the package, $26 billion will be spent over two years till 2019-20. It involves grant/subsidy of 30 percent of the cost of new plant and machinery for micro, small and medium enterprise and 20 percent for other companies towards modernization/technology upgradation in existing units and also for setting up of new units. It also includes assistance of 70 percent of the project cost for upgradation/installation of common effluent treatment plants.

But the industry feels that two years will not be enough for the funding to yield results on the export front. "It takes more than two years to set up a plant. Then the production and sales has to be taken care of to boost exports. We won't see the impact of the exports this year or next year. We hope that government will extend the duration of the package," said Ahmed.

Further, the sector has not yet received Rs.500 crore from the previous scheme, which was due last year.

(Source : Financial Chronical. New Delhi – 06.06.2018)

METRO SHOES MOVES COURT AGAINST FLIPKART

Metro Shoes has filed a case in the Bombay High Court alleging Flipkart is selling a private brand named Metronaut that is deceptively similar to Metro's eponymous brand and also alleged that the online retailer is selling shoes among other products under the brand name.

Piyush Shah, the lawyer representing Metro said he has filed the case on Tuesday. "They are using the name of Metronaut that is similar to Metro," Shah said. "It is a trademark infringement case."

"Flipkart has not been aware of any such legal proceeding. If we are served notice by any court or judicial authority, we will take the necessary actions that are in the best interests of the company," a Flipkart spokesperson said in an emailed response.

Late last year, Flipkart had launched products under Metronaut private label in men's fashion and accessories. Currently, Flipkart sells denims, t-shirts, shirts, shoes and accessories such as belts, wallets and sunglasses under the Metronaut brand name.

(Source : Economic Times, New Delhi – 08.06.2018)

BATA TO GROW FOOTPRINT IN SMALLER CITIES VIA FRANCHISE ROUTE IN FIVE YEARS

Focusing on strengthening their presence beyond the top towns, footwear brand Bata India Ltd. has identified 435 small cities in India for retail expansion through franchising over the next 3-5 years. The company that owns and operates most of its outlets in India will add 80-100 stores every year in these 435 cities which are essentially Tier II and Tier III cities. The retail push through franchisees would help the Indian unit of the Czech shoemaker reach its goal of USD 1 billion (around Rs.6,675 crore) in five years. Bata India's revenue stood at Rs.2,497 crore in the year ended March 31, 2017.

The company is yet to release earnings for the year ended March 31, 2018. Once it reaches the USD 1 billion target, India will be the largest market for Bata. "At present, it is the second-largest and about 20% behind Italy where it sells around 57 million pairs of shoes a year," Bata said.

(Source : franchiseindia.com – June, 2018)

DUTY FREE IMPORT ENTITLEMENTS MADE PART OF FOREIGN TRADE POLICY

The government has incorporated duty-free import entitlements for select employment generating sectors such as handlooms, handicrafts, and leather through custom notifications, in the existing Foreign Trade Policy (2015-2020). It has, however, said the entitlements will be restricted to only customs duty with effect from July 1, 2017, to align it with the GST regime.

"The Commerce Ministry has re-introduced the duty-free import entitlement of sector-specific inputs which were available in the FTP (2009-2014) in the current FTP (2015-2020) as well. This was already available to exporters through customs notifications. However, it has been clarified that only basic customs duty would be exempted with effect from July 1, 2017 when the GST was implemented," a government official pointed out. The duty-free import entitlements provide a substantial relief to the chosen sectors – handlooms, handicrafts, leather, sports goods, toys and marine.

"Duty-free import entitlement is an important incentive scheme for exporters. Incorporating it in the Foreign Trade Policy (2015-2020) was required as it completes the picture of all benefits available to specific sectors," the official said.

Exports from labour-intensive sectors such as handlooms, handicrafts, gems and jewellery, ready-made garments and marine have all taken a hit over the last few months.

(Source : Business Line – 29/05/2018)

DESIGNER FOOTWEAR FOR DIABETES

IIf, as a fashion conscious person, you are sorely disappointed with the kind of footwear you have been compelled to wear by your diabetologist, there is a good news for you.

The M. V. Hospital for Diabetes, Royapuram and the Central Footwear Technical Institute (CFTI) inaugurated the second edition of designer diabetic footwear here on Thursday.

Vijay Vishwanathan, head and chief diabetologist, M. V. Hospital for Diabetes, said, "since people wanted footwear that was different from the ones available in the market, we developed novel footwear that would be acceptable to people."

Twenty five students from the CFTI Chennai designed the footwear for diabetes, which are creative with pleasing colors and designs. Out of the 25 models, 13 footwear were designed for women and 12 for men.

"This footwear has a soft insole and a specially crafted outer sole made by the CFTI. They are ideal for any person," said K. Murali, Director, CFTI.

(Source : Hundu – 25/05/2018)

UP LEATHER INDUSTRY GETS KUMBH SHOCKER

Lucknow : The Uttar Pradesh Leather Industry is facing a new stumbling block, one threatening to shake its foundation.

Last year, it had a severe shortage of raw hide, after closure of abattoirs declared illegal. It had since begun to step forward. Now, however, the state government has ordered tanneries in Kanpur, a major leather processing hub and with a Rs 120 billion annual economy, to observe a shutdown between Dec 15 and March 16.

This is to arrest the flow of effluents into the Ganga during the Kumbh Mela at Allahabad. The closure also means leather exporters would be deprived of the advantage they have from falling rupee.

Earlier a good number of tanneries had been closed after a National Green Tribunal (NGT) order, to check pollution. The remaining ones have been asked to shift from the leather belt of Jajmau, a Kanpur suburb, to Ramaipur in the district. A treatment plant has been proposed at the latter site, at an investment of Rs. 5.5 billion.

The closure order is a shock for the leather units in Kanpur. Export from here is about Rs 60 billion annually. Recently, Hindu religious seers had threatened to boycott the ceremonial kumbh snan (bathing) if the Ganga was not clean. Chief Minister Yogi Adityanath directed no effluent be discharged in the Ganga from Garmukteshwar to Varanasi during the Kumbh, expected to see almost 150 million pilgrims next year.

At the Jajmau industrial belt, 264 tanneries are operational, 135 have been shut or dismantled. The 264 tanneries discharge about 6.7 million litres a day (MLD) of effluent, for which the government operates a 36 MLD chemically enhanced primary treatment plants at an annual expenditure of Rs 170 million.

The chief minister asked the leather industry to bear half the expense. Council for Leather Exports (CLE) regional chairman Javed Iqbal says the closure order would kill the local leather industry.

And the tanneries would lose their foreign customers, who have the ready option to, source processed leather from Pakistan, Bangladesh or Vietnam.

Airing similar concerns, former CLE regional chairman R. K. Jalan said the state government should reconsider its decision to close tanneries. "If this order is implemented, the tanneries would effectively remain closed for four straight months, since they would have to be shut 15 days in advance to ensure there is no unprocessed leather, while they would attain full operational only 2 weeks after they reopen," he explained.

Jalan underlined if the tanneries are shut for such a long duration of 4 months, most units would become sick and it would be very difficult for them to revive. The closure would also deprive tannery units to benefit from the devalued Indian currency through favourable exchange rates.

Kanpur leather industry also includes the nearby Unnao district and it employs over 100,000 people while supporting the livelihood of almost a million people. UP Leather Industries Association member Taj Alam said the decision would result in mass layoffs and disruption in the economic activity to the tune of almost Rs 40 billion and impact the whole leather value chain spanning buckles, chemicals, transportation etc.

"This would also dent our image as a dependable trading partner due to intermittent policy flip flops and politically motivated decisions." He said the Kanpur industry already already had invitations from other states, such as West Bengal to set up units in their states, who were also offering a host of incentives.

He said the domestic industry was already facing the slowdown owing to various factors apart from working capital squeeze. "We will soon submit a representation to the government in this regard."

(Source : Business Standard – 25/05/2018)

GST REFUND AMOUNT FOR EXPORTERS TO DOUBLE

(Govt to clear Rs 14,000 – 15,000 crore of refund by June 16; Rs 7,000 crore refund was cleared in the fortnight of March)

Praveena Sharma

The refund fortnight window to clear the backlog of exporters' claims under the goods and services tax (GST) regime could see close to Rs. 14,000-15,000 crore of the pending amount being sanctioned by June 16.

However, exporters and Federations of Indian Exporters Organization (FIEO) feel that this 15 day window may not see the over Rs 20,000 crore refund – for which claims have been filed – sanctioned as there were issues that still remain unsolved.

Ganesh Kumar Gupta, President of FIEO, told DNA Money that the fortnight refund – May 31 to June 14 – was moving satisfactorily till now and could see a record clearance of about Rs 14,000 – 15,000 crore.

"Overall (refund fortnight has been) satisfactory. By the end of it, the refund clearance figure will be around Rs 14,000 – 15,000 crore because they (Central Board of Indirect Taxes and Customs) are aggressively refunding the IGST (interstate GST) claims. We will know the exact figure soon (Friday)," said Gupta.

This is almost double the amount cleared during the refund fortnight of March. The Central Board of Indirect Taxes and Customs (CBIC) had cleared Rs 7,000 crore then.

The data put out by the government recently showed that the GST refund sanctioned to exporters till now was Rs 30,000 crore. They said the pending claims amounted to Rs 14,000 crore, which is lower than the FIEO's figure of Rs 20,000 crore.

Gupta said that refunds were still stuck for those who were unable to file returns due to technical glitches on the GST returns filing platform – GST Network (GSTN). Even claims – where the figures in the GST returns and refund claims were not matching – have been rejected by the CBIC.

"I am not receiving as many (exporters) complaints as before. So far, as my company or its sister firms are concerned, they have all received the refunds to the extent of 96%-97%. I believe everybody must be getting it," added Gupta.

Ajay Sahai, Director General (DG) and CEO of FIEO, revealed that exporters' refunds are still stuck due to export general manifest (EGM) errors, which he believes could result in 5% of the refund claims lying with the CBIC.

"That is an area, where we require improvement because if there are EGM errors then the refund is not processed by the customs," said Sahai.

The EGM is filed by exporters when a ship leaves the country, which shows that there has been an export transaction.

"It (refunds related to EGM error) would be a sizable amount. Most of those, who are exporting from inland container depot of Ludhiana, Faridabad, Bengaluru and others are affected by it," added Sahai.

The DG of FIEO said refunds are stuck due to returns filing issues, which have persisted as "system software has not been modified so far".

"Around 3-4 days back, they (CBIC officials) told us that they will be modifying the software in a week's time but it has not been resolved (till now)," he said.

According to Sahai, problems relating to input tax credit (ITC) refund has also further aggravated the exporters' working capital woes. "For exporters, who are not exporting in the month in which they procure inputs – for whom the ITC claims and exports are different months – for such exporters (working capital) problem continues."

M S Mani, partner, Deploitte India, said the government needs to work on a "mechanism to handle refund claims which do not fully reconcile with the returns filed earlier".

"Such differences could be on account of the initial difficulties encountered by businesses in dealing with the rapidly changing processes during the initial period. Addressing working capital blockages on account of pending refund claims would provide a big boost to the industry," said Mani.

An exporter, who spoke on condition of anonymity to DNA Money, said a large number of refunds are stuck due to a mismatch between figures filed in GST returns in the initial phase of GST rollout and refund claims filed later.

"During the initial period of GST, companies were not clear as to how they should go about the process and the law also kept changing rapidly. The return filing timeline also kept shifting. All this lead to businesses filing returns in a hurry just to keep the deadline and avoid penalty. Later, the deadline was extended but they (exporters) had already filed returns and you cannot refile," explained the exporter, who spoke off the record.

"On the other hand, refund claim filing typically starts six months after the due date. By the time people filed a refund claim, there was complete clarity on what needed to be done. Now, when they (CBIC) are opening the two documents – filed on different dates – they are not matching and today there is no immediate mechanism to get this rectified," said this exporter.

"You have to make an application to the commissioner. They look at each number. This is a long process and is delaying the refunding," the exporter said.

(Source : New Delhi, D N A – 14/06/2018)

JANBAZAR SHOE-MAKING TO GET COMMON FACILITY CENTRE AT UDAYAN INDUSTRIAL ESTATE, THANKS TO BENGAL GOVT.

The state government has allotted land in Udayan Industrial Estate to set up the common facility centre for shoe makers from Janbazar.

The shoe makers have been in the business at Janbazar since the time of Rani Rashmoni. Now, the initiative taken by the Mamata Banerjee government is going to help them increase production, besides making shoes based on "new designs" and as per demand in the market.

The shoe industry at Janbazar in the central part of the city, once had a wide market with no competitors at least in the eastern parts of the country. Now, with the passage of time and no initiatives at the government level till the Mamata Banerjee government came in, Janbazar had started losing its hold on the country's shoe making industry, despite having "incomplete" skill.

With the change of guard in the state in 2011, one after the other sector of the existing prospective Micro, Small and Medium Enterprise were identified and the shoe making industry at Janbazar is one of the same. Taking a 'major initiative', the state MSME department has chalked out a plan of action to extend infrastructure and training support to the people involved in the shoe making industry at Janbazar.
As a part of developing infrastructure for the industry, the necessity of setting up common facility centre was also felt. There will be a unit at the common facility centre, where finishing work of shoes of "new designs" can be done.

(Source : Millenium Post – 12/06/2018)

BENGAL ROAD MAP TO DOUBLE EXPORTS

Bengal has worked out a strategy to double exports from the state in three years. State Finance Minister Amit Mitra said export from Bengal in the fiscal stood at $9.15 billion, recording a growth rate of 11.17 per cent over the previous year.

"We are looking at doubling this number in the next three years. That is our target," Mitra said on Monday at an exporter's workshop organized by the state government in the run-up to Bengal Global Business Summit, the flagship investment summit of the state next year. Iron and steel, precious metals, leather, cotton products and garments, fresh vegetables and marine products are some of the sectors where the state government envisages growth opportunities.

In order to facilitate the exporters with information and help them identify target markets, the state government is setting up a specialized information cell in the WBIDC in collaboration with the state MSME department along with information from the commerce ministry.

"The idea is how to deepen the presence in current markets and what are the new markets that can be opened," Mitra said adding that the cell would support the exporters with a ready reckoner on different tariff and non-tariff barriers as well as information on numerous government support schemes. Moreover, Mitra said, every district facilitation centre would give a special focus on export promotion.

The finance minister said he would highlight the concerns of the exporters on financing at the meeting of the State Level Bankers Committee. On infrastructure facilitation, Mitra said, "The government is looking at creating infrastructure so your transaction and operating cost goes down. We have to put together a matrix of all infrastructure you want from us, which we are already doing and where we can improve further. We have to accelerate the process," the minister said.

(Source : The Telegraph – 19/06/2018)

WOODLAND PARENT LOOKING TO DOUBLE REVENUE FROM EXPORTS - PLAND TO GEAR UP ONLINE SALES

RUTAM VORA

Outdoor adventure shoemaker Woodland plans to expand its reach in the overseas market, aiming to double its revenue from exports in the next 3-4 years.

Aero Club, which makes and markets the Woodland brand of shoes, plans to increase its business from exports by strengthening its presence in markets such as the Commonwealth of Independent States (CIS), Russia, China and the Middle East.

Eye on key markets

Speaking to Businessline, Harkirat Singh, Managing Director, said : "Currently, we are exporting to markets such as the Asia-Pacific and East Europe. About 25 per cent of the revenues are from exports. The domestic market contributes about 75 per cent to revenues. In the next 3-4 years, we are looking to increase our export revenue to 50 per cent."

Singh further stated that the company has steady export growth and going forward, China, Russia and the Middle East will emerge as key markets for the company.

Potential overseas

"Entering into China is a big challenge. But the potential is five times more than it is in India. We are making slow but steady progress there," he added. Aero club produces about 3 million pairs of footwear and 2.5 million pairs of apparel at its multiple facilities in India.

It has planned an investment of Rs.50-60 crore towards network expansion and partly for capacity addition.

Aero Club's revenues for financial year 2017-18 stood at about Rs.1,300 crore, in which the newly introduced Woods category of luxury footwear has 20-25 per cent share.

Upbeat on Woods

"We have seen good growth in the Woods segment, which is a premium product for men and women. We are setting up about 10 exclusive Woods outlets across the country," said Singh.

He stated that the GST rollout had contained growth last year, but markets have stabilized and seen upward movement during last three-four months. The company plans to add another 30-40 Woodland stores this year.

Aero Club is also gearing up to push online sales as the share of online revenue has more than double from 6 per cent three years ago to about 15 per cent now.

(Source : Business Line, New Delhi – 19/06/2018)

GOVT ASKS DEPARTMENTS, PSUs TO PREFER DOMESTIC LEATHER GOODS

Giving a boost to the leather and footwear sector, the government has asked ministries, departments, public sector units and defence forces to give preference to domestic products in the segment.

In the e-tenders, they have to give preferential treatment to domestic leather, footwear and accessories companies, an official said. This is part of an initiative of the department of industrial policy and promotion (DIPP) to encourage 'make-in-India' campaign and promote manufacturing and production of goods and services India.

The official also said domestic manufacturers that will supply goods such as saddler, travel items, leather garments and high altitude footwear to the departments under the Public Procurement (Preference to Make in India), Order 2017, will have to use a certain percentage of local content in their production.

Up to 70 per cent minimum local content requirement is mandated for combat boot, safety shoes, footwear components, sports footwear with synthetic uppers and leather uppers.

Similarly 60 per cent minimum local content requirement was fixed for saddler, travel goods, leather garment and gloves. The minimum local content requirement will be reckoned with reference to ex-factory price on which the manufacturer has paid GST.

Further, DIPP will be the nodal ministry to monitor the implementation of this order. Several other departments and ministries have already identified number of items for domestic content.

The department of defence production have identified as many as 90 such items and they will be notifying the domestic content for these products soon. Similarly, department of pharma will be notifying the norms for four major categories, including consumables and implants.

Government tenders worth about Rs 13,000 crore were either cancelled or withdrawn and reissued after the Department of Industrial Policy and Promotion (DIPP) stepped in to change their conditions for promoting 'made in India' goods.

The government had issued the order on June 15, 2017, to promote manufacturing and production of goods and services in the country to enhance income and employment.

Under the Public Procurement Order, it was envisaged that all central government departments, their attached or subordinate offices and autonomous bodies controlled by the Centre should ensure purchase preference be given to domestic suppliers in government procurement.

(Source : Millenium Post, New Delhi – 25/06/2018)

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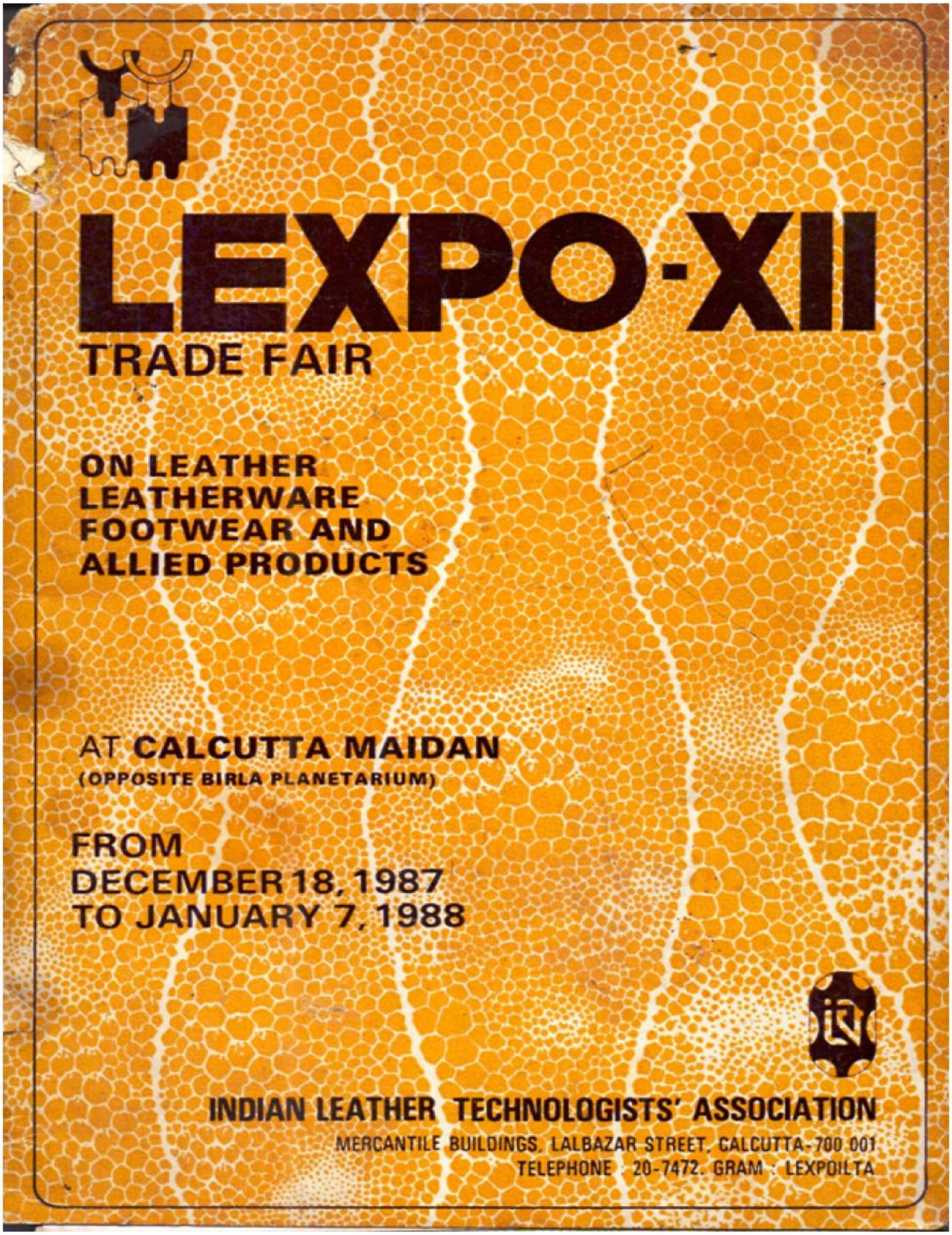

Hides and skins for rythm in the Antiquity of the Leathercraft of India

By

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Throughout the Indian culture the animal hides and skins have played the versatile roles in the development of arts and crafts. One of these unique roles is to produce rythmic sound, which has amused and enthralled man's emotion in his life. The rythm has been the important accompaniment in all his religious, social and cultural functions. For this he created percussion instruments (musical drums). A percussion instrument is an object made from hollowed cylindrical or any barrel shaped and also conical or other shaped vessels of wood, burnt clay or metals with a hide or skin stretched over its open sides and held it tightly with thongs and strings. The instruments may be single faced or multiple faced, and played by striking with one or two sticks or by hands.

It is not possible to estimate when, for the first time, man made the percussion instruments. But undoubtedly it was long long ago ; long before he became civilised. It is believed that the origin of the Indian percussion instruments was the invention of *bhumidundubhi* ; a sound was produced when the ancient man stamped a bark covering a hole dug in the ground. Perhaps the rythmic stamping sound added a greater life to his physical rythm. Probably, in course of time, the suitability of the animal hide and skin was found by him to substitute the bark by this organic substance to produce better sound, and thus the hides and skins became the base materials for rythm in all musical drums in the antiquity of the leathercraft of India.

Numerous leather based musical instruments have been referred to in the ancient Indian literatures and the age-old temple architectures in which the percussion instruments occupy the dominant place and popularity. In the Rig Veda and in the Atharva Veda hymns have been devoted to praise and worship *du dubhi* (war drum), perhaps, the descendant of the primitive *bhumidundubhi*.

The Vajasaneya Samhita mentions the name of *adambara* (a drum), which was used for human sacrifice (*purusamedha*) in those days. The ancient Tamil literature also refers to *tyaga murasu* (sacrificial drum) and *nyaya murasu* (judgement drum). It may be assumed that the *adambara* and *tyaga murasu* were similar kind of percussion instruments and were used for the similar social cause.

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In Kaivalya Tantra, Siva has been described as having a diminutive *tomtom* in His hands. The *tomtom* is a hourglass shaped percussion drum. The instrument is also known as *damaru*, *dambaru* and *udukkai*, even sometimes it is called *davandai* in Tamil. The mythology also refers to that Lord Siva rattled *damaru* in His cosmic dance. The evidence of *damaru* of the ancient days has also been represented in the temple sculptures and in the miniature paintings. *Udukkai* can be found in the Mariamman temples in the south.

The great poet Krittivasa has recorded in his Ramayana the various kinds of musical drums that were played by the drummers during the war expeditions of Ravana against Sri Rama, viz. *mridanga*, *dagar*, *kara*, *jayddhak*, *damama*, two lakhs of *ddhol*, three lakhs of *pakhwaj*, *madal*, *dundubhi*, *dambaru*, *nagara* and *tikara*, *bheri* and fifty lakhs of giant size *ddhak*. Similarly, another great poet Kashiram Das records in his Mahabharata the names of numerous percussion instruments viz. *jayddhak jayddhol*, *dama*, *damfa* or *dep (duff)*, *mridanga*, *dundubhi*, *ddhak* and *ddhol*. It is said that these drums were used by the Kauravas and the Pandavas during the Kurukshetra war. *Dep* (*duff*) is played by the mendicants and in some temples in the south. It is also associated with *holi* festival in the north.

The Arthasastra refers to *asphatima* a leather bag for producing high sound by beating it with a rod. It is not clear whether *asphatima* was meant for wars or for other occassions.

Emperor Asoka used to take with him on his tour an orchestra which included a *jayabheri* (a victory drum like the *dundubhi*). The great poet Kalidasa of the Gupta period mentions in his literatures about the drums, viz. *muraja*, *pushkara*, *dundubhi* and *mridanga*. Bana Bhatta also mentions in his Harshacharitra the name of *muraja* and *kahal* (a type of drum).

As it was in the past,, the musical drums are no more played in the modern days' wars. The days of the *ranaddhakka*, *jayaddhakka*, *ranabheri*, *jayddhak*, *jayddhol* etc. have passed away with the current of the time. Perhaps, until the emergence of firearms in the battle fields, which changed the war strategy and techniques, the huge roaring orchestral rythm of the drums was inevitable in the battle field to generate potential courage and vigor in the minds of the warriors. Now a days, a band of western musical instruments including drums, are only played in the military barracks during parade times of the army.

Since long. a variety of musical drums have been associated with the religious life of the Indians. Among them *dundubhi* and *damaru* (*tomtom*) have already been mentioned. *Ddhak* and *ddhol*, which were played during the wars of the Ramayana and the Mahabharata days, are also used in the religious ceremonies. Playing of *ddhak* and *ddhol* is the important festive element of Durga Puja ceremony, which brings about a happy environment all over Bengal and the neighbouring states during the autumn season. The other examples of drum instruments based on hides and skins, which are used in the temples and for rituals, are *panchamukha vadya*, *khol*, *thavil*, *chenda*, *edakka* (like the *udukkai*),

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damaram, nagara, timila (hourglass type), *kinikatti*, or *kirikitti* (also called *tapattai*), *suryapirai*, · *chandrapirai*, etc. *Panchamukha vadya*, a five-mouthed pot drum, is an ancient evidence of Indian temple musical instruments. Excavated some years ago in Rajgar, a piece of *panchamukha vadya* was said to be belonged to the third century B. C. A specimen of this drum is still in use at Tiruvarur temple in the south. Example of percussion instruments can be seen in many temple sculptures all over the country, as, in the stone panels of Chidambaram Temple in Tamil Nadu, figures have been carved according to the *slokas* of Indian *natya shastra*, in which *ddholak* and *mridanga* type of drums can be noticed. *Chandrapirai*, *suryapirai*, *udukkai* (*edakka*), *dep* (*duff*) and *arabchatti* are specially played in the Mariamman temples in the south. *Kinikatti* (*kirikitti* or *tapattai*) is used in the temple festivals in the south. According to some authority. there was a ritual of *sabda puja* by beating drum to worship Buddha in olden days. Perhaps the remnant of that custom is still in existence in all the Buddhist temples.

The ritual drums are not only played inside the temples but also these are played in the idol processions, marriage and funeral processions. For example, playing of *thavil* in the idol procession and also in the marriage procession is a common phenomenon in the southern part of India ; *ddhak* and *khol* are played in the religious processions, *ddhol* in the marriage, and again *khol* in the funeral procession in the eastern part of India. It can be witnessed in the south that a group of drummers play the instruments with high vigor and rythmic strokes, and another group of the processionists display dance with joy throughout their journey upto the cremation ground. In the north, mostly western bands and other wind instruments are played in the marriage processions. In olden days, in the marriage of higher class of the people, *naubat* or *nahabat* was an important part.

Drum instruments were the functional media of communication in the ancient days. Large size conical drums (*bheri*) were installed in villages for announcing time and also to alert the villagers on sudden attack of the decoits and enemy. It used to gather the villagers for hearing the *panchayati* judgements, the entertainment programmes and about the public meetings. Even in these days also communieation through drum media is not completely unknown in many remote villages.

Tirumal Naik, a great king of the early 17th century A.D. of Madurai used to take his midday meal only after the *puja* (worship) to the deity Andal at Srivilliputtur was over. Madurai is eighty kilometers from Srivilliputtur. To convey the conclusion of the rituals to the king at Madurai, a few *nagnra mandapam* (drum stations) were set up at certain intervals. A message would be beaten on the first drum which would be picked up accurately by the men at the subsequent stations, and finally the information was passed on to the king waiting in the palace. It took a few minutes for the message to reach from Srivilliputtur to the king at Madurai. Another sequence of strokes immediately would be relayed back on the drums from Madurai to Srivilliputtur to confirm that the message had been delivered to the king.

Abul Fazl recorded that Emperor Akbar maintained *naubat* or *nahabat* (a band of nine musical instrument players) which combined *nagara*, *tikara* and *kara*. It is also said that in the past when a king entered his baths, a group of musical instruments including drums were played.

Accoording to W. Crook, *haldi* or *haldidhan* is a part of the *dola* marriage ceremony of a tribal group. "The next day or the day after comes the ceremony of *matkor* or the digging of the earth. This commences by the bridegroom's mother worshipping a drum (*ddhol*). If his mother be dead, this is done by his aunt or some other elderly female relation. Turmeric and rice are ground into a paste (*aipan*). The woman smears her hand with this and applies it to the drum. This is known as *thappa lagana*. A betel leaf, a betel nut, and two pice are also placed on the drum, which are the perquisite of the owner. Five marks (*tika*) are then made on the drum with vermillion, and the women form a procession and go into a field, led by the drummer playing away vigorously."

The man's invention of *bhumidundubhi*, which gave birth to several percussion instruments, was immense for the human civilisation. The magical rythm of the drums exposes the most joyous sentiment from the core of his mind. And perhaps, he enjoys the sweetest part of the worldly life by dancing and singing with the rythmik strokes on the drums. In all the tribal and folk dances and also in the modern dance programmes on the stages, the percussion instruments are the major acompaniments. The Nagas, Garos, Santhals, and other tribal groups in the eastern sector of India, Mundas, Kodas and many other tribes and clans scattered in the Eastern and Western Ghat mountains, gypsies and the sooth sayers, and the tribes of other mountainous regions of Central India, the Nepalese, Bhutanese, Tibetans and other Himalayan dwellers use various kinds of primitive as well as modern percussion instruments based on hides and skins. The Baster drum, *villadi vadyam*, *tantipanai*, *gumatti*, *palluvan kudam*, *tamakku*, *vina kunju*, *gidimidi*, *thuruthi* or *tutti* (a bag pipe made of sheep skin) *villupanai* etc., are some of the tribal musical instruments commonly found in southern India.

Ddholak is important for the *bhangra* folk dance of the Punjub. In the *chhou* dance of Bihar and Bengal. drums like the *damama*, *dagar*, *nagara* and *ddhol* are important associates. The *ddhali nach* (shield dance) is a popular martial dance of Bengal. The rythmic style played in the *ddhol* by the drummer, creates the fantasy of the performanee. In some folk dance of South India, *kinikatti* is used. *Madal* is played in the Santhali folk dances.

The popular drum instruments which are commonly played in other cultural fetes, are *mridanga*, *suddhamaddalam*, *pakhwaj* (larger version of *mridanga*), *khol*, *kanjira*, *ddholak*, *tabla* and *baya*. *Ddholak* (*dolki*) is an accompaniment of the *Katthak* dance. *Tabla* and *baya*, now a days, are the most popular instruments in all music concerts, *Tabla* and *baya* are said to be the modified version of *mridanga* or *pakhwaj* into two parts. This development is attributed to Amir Khushru, a pioneer musician of the early

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Muslim period of Indian history. *Chenda* is played with the *kathakali* dance of Kerala, and *mridanga* with *Bharat Natyam* in Tamil Nadu.

The term *mridanga* possibly indicates that originally the body of *mridanga* was made of clay. To day the body of *mridanga* is made from wood, which is more durable, but the name remains unchanged. According to the Hindu treatise, *mridanga* was played by Brahma, Narada, Vishnu, Indra, Banasura and was brought to the earth by Nandi. In the olden days, the body of the *khol* of Bengal was made from burnt clay. It is played with *kirtan*.

It is said that unlike other types of percussion instruments, the making of *mridanga* is a complicated process. According to Iyar, "The right head of the *Mridanga* consists of three concentric buyers of skin, the innermost being concealed from view. These three are respectively called *vettuttattu, kottuttattu,* and *utkuruittattu*. The outer ring is called *Mittu* (*Mittu tol*) in Tamil and the inner ring *Chapu* (*Chapu tol*) in Tamil. Calf skin is used for the outer ring and sheep skin for the inner ring ...The left head consists only of two rings. The outer one is of buffalo skin and the inner one is of speep skin ..."

For the better tonal effect, the scientific study has found that the skin of a water lizard (*urumbu* in Tamil) is suitable for making *kanjira*.

The animal hides and skins are also being used for developing many vibratory (stringed) instruments from olden days. Krishnaswami says that the principle of stretching of a piece of skin over a pot to produce a sound of higher density was known to man in the earlier days itself. The hollowed pot or the vessel with a skin stretched over it served as a resonator. The Taittiriya Samhita mentions the name of *veena* of which the belly was covered with leather. *Rabab* is an ancient kind of vibratory instrument popular in Kashmir and Punjab. It is said that the great court musician Tansen loved to play *rabab*. *Sarangi* is greatly used with the Hindusthani music almost in all parts of the country. Likewise *chikara, ektara, dotara, chartara* are said to be the members of the family of *sarangi*. *Dilruba* is popular in Maharashtra and Punjab. *Esraj* and *mandarbahar* are said to be variations of *dilruba*.

There are other kinds of stringed instruments known in this country since long. These comprise *ektara* (constructionally different from the *ektara* mentioned earlier), *gopichand, anand lahari, tuntune, jamidika* and *alghoza*. *Jamidika* is made on the principle of *anand lahari* of Bengal. *Alghoza* is popular in Punjab and Andhra Pradesh since ancient times. Generally sheep and goat skins are used for covering the resonators of all these musical instruments. Snake skins and lizard skins are also sometime used.

Thus reveals the literature the antiquity of the leathercraft of India in which hides and skins were extensively used for the production of musical drums, and the source of information also gives us a hoary picture of the socio-economic aspect of the ancient leathercraft of India. Rajendra Lal Mitra refers from Shukla

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Yajur Veda that a particular class of people manufactured musical istruments with leather. Also W. Crook says, "Every *chamar* family has assigned to it a certain number of families of higher caste, which are known as its Jajman (Sans. Jajmana) for which its members perform the duties of cutting of cord at births, playing the drum at marriage and other festive occasions...." The continuity of the trade is still existing. In the present days also numerous musical instruments, based on hides and skins, are produced by some artisans of the Indian society.

The information regarding the present subject matter are so wide and scattered that it is quite difficult to study and gather all facts and present a consolidated article. Nevertheless, it is hoped that ample of research matters have been provided to satisfactorily justify the value of hides and skins for rythm in the antiquity of the leathercraft of India.

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AFTER INITIAL HICCUPS, SMEs SETTLING DOWN AS GST COMPLETES ONE YEAR

After the "initial bumpy ride", micro, small and medium enterprises (MSMEs), which had faced problems with GST compliance and cash flows, are gradually settling down with the new indirect tax regime, stakeholders say.

According to them, procedures of Goods and Services Tax (GST) are getting "easier" and the impact of this tax is now being felt in "formalization of enterprises, wider tax base and higher tax revenues".

The uncertainty over input tax credit had been a "dampener for quite some time for businesses as it has an impact on cash flows", but proposed simplified return filing system is expected to make input tax credit flow smoother, they said.

"As to the SMEs, it has been a story of overall benefit — which can be ascribed to the wider availability of input tax credit. As GST procedures are getting easier, there is a surge in the economic demand. It is true that, initially, SMEs faced problems with GST compliance, which is essentially technology driven, and had to make certain modifications in their systems," CII Eastern Region's Chairperson and Founder & Managing Director, Ortel Communications, Jagi Mangat Panda told IANS.

A number of small taxpayers have opted for composition registration wherein they have opted to pay tax at a specified percentage of their turnover rather than getting into the complex compliances of a regular taxpayer.

"Billing on GST (from Day One) and movement of stock were the early worries. Once these settled, there was requirement of filing three returns a month, which was stressful," Tejas Goenka, Executive Director at the business software provider and qualified GSP (GST Suvidha Provider), Tally Solutions, told IANS.

According to taxpayers, continuous monitoring of their monthly transactions to ensure that "there is no activity which has escaped the ambit of compliance" has been "a matter of concern".

"As time passed, things eased for them with a more convenient return filing mandate every month. As it stands, things seem to have settled on the ground and after the initial bumpy ride, businesses are beginning to see the benefits of GST and thriving under it," Goenka said.

The major challenge has been in respect of "filing of complex returns and the GST portal-related technical issues".

With the deferment of GSTR 2 and the planning of new return filing model, things were a lot better. "But a number of businesses in the unorganized sector have problems revamping their technological structure to capture all the activities, which are to be reported in the GST return," Panda said.

Moreover, there was a problem of incorrect and incomplete data uploaded by the SME segment originally in the returns.

"The awareness regarding the process of correction has been lacking. The government has tried to clarify such matters with the issue of relevant circular," said Shubham Khaitan, Partner, S. Khaitan & Associates.

"Lack of timely disposal of refunds has impacted the cash flow for exporters of both goods and service. SME segment exporters have been affected due to the blockage of working capital. Matching of input tax credit between GSTR 2A and GSTR 3B is a hurdle, too," Khaitan told IANS.

SMEs are receiving notices against the said matching of invoices, of which the legal validity is itself in question, said Khaitan, who is also Member, Economic Affairs and Taxation Subcommittee of CII Eastern Region.

"However, over the last few months the government has taken cognisance of the concern related to input tax credit. We are hoping that the proposed simplified return filing system is implemented at the earliest. Under this system, input tax credit is made available to the buyer on accepting the invoices uploaded by the supplier," Tally Solutions' Goenka said.

This along with just a single return a month will greatly ease the compliance burden on SMEs and make it easier for them to comply, he said.

After almost a year of implementation of GST, a number of small businesses, which were not quite used to paying taxes earlier, are now covered under the ambit of GST.

"As a result, the smaller segment, which is getting a lot more organized than ever, are benefiting with the greater input tax credit availability, notwithstanding some issues regarding compliance-related complexities," Panda added.

(Business Standard – 30/06/2018)

PAN-AADHAAR LINK LAST DATE – 30th JUNE' 2018 : HERE IS WHAT COULD BE HAPPENED IF YOU "DIDN'T"

The deadline to link the PAN or Permanent Account Number with Aadhaar Card ends June 30. The government hasn't announced any further extension in the deadline. On March 27, the Central Board of Direct Taxes (CBDT) extended the deadline for linking of Pan with Aadhaar until today. Till date, the PAN-Aadhaar linking date has been extended four times.

The first deadline for linking Aadhaar was fixed July 31, 2017, which got extended till August 31. The deadline was further extended to December 31 and then March 31. The Central government has now made quoting of Aadhaar mandatory for filing income tax returns as well as obtaining a new PAN. In 2017, the Modi government under Section 139 AA (2) of the Income Tax Act made it mandatory for every person having PAN as on July 1, 2017, and eligible to obtain Aadhaar, must intimate his Aadhaar number to the tax authorities.

Process to Link Aadhaar with PAN online:

1.Click on the income tax department's official website- www.incometaxindiaefiling.gov.in.

2. On the left side of the homepage, click on the "Link Aadhaar".

3. Fill the required details i.e., PAN, Aadhaar Number, Name as per Aadhaar.

4. Click on Submit.

5. UIDAI will verify and validate the details and the linking will be confirmed.

Process to Link Aadhaar with PAN via SMS:

One can link Aadhaar and Pan by sending an SMS to either to 56161 or 567678. To link the two IDs, send an SMS in the format - UIDPAN.

Possible consequences after the PAN-AADHAAR June 30 deadline:

1. If the AADHAAR and PAN are not linked, then the PAN might become invalid and you may not be able to login to the IT department website.
2. If the deadline is not extended, then all those whose AADHAAR and PAN are not linked will not be able to file their income tax returns.
3. In case you are able to file returns after June 30 deadlines, but there are chances that it may not be processed.

(Financial Express – 29/06/2018)

HOW TO FILE INCOME TAX RETURN WITHOUT FORM 16

It is that time of the year again when everyone is getting ready to file their income tax return (ITR) before the due date. For a salaried person, Form 16 is a basic document used for filing ITR every year. Filing one's income tax return without Form 16 seems almost impossible to most salaried individuals.

However, there may be circumstances in which you don't get your Form 16. It could be because your employer is closing his business or you are leaving the job without completing proper exit formalities. But don't worry. Even if you don't have Form 16, there are several documents you can use as reference to file your return.

Here's a step-wise guide on how salaried people who don't have Form 16 can file their ITR:

Step 1: Compute Income from Salary

For computation of salary income, your salary slips will be the main source of information. So, do remember to collect your monthly pay-slips from all the employers you have worked with during the year. From this year onwards (i.e., for return filed for FY 17-18 and onwards), you need to provide complete breakup of your salary in your ITR. The fields required to be filled are - Salary/Pension, Allowances not exempt, Value of perquisites, Profit in lieu of Salary, and deductions claimed under section 16. Your salary slips should normally provide these figures. However, many companies don't provide the amount of 'value of perquisites' and amount of 'profit in lieu of salary' in salary slips. In that case, you need to contact the HR or accounts department of the employer concerned. Apart from the information mentioned above, your salary slips reflect the value of all the allowances given to you, the provident fund (PF) deducted, tax deducted at source (TDS), and so on.

Do make use of allowances which help you reduce your tax liability like HRA, transport allowance, LTA etc. However, while computing allowances, be careful as some allowances are partially exempt and some are fully.

Step 2 : Match the TDS deducted with your Form 26AS

Form 26AS contains the details of TDS deducted not only on your salary income but also on other incomes. It is important to cross check your TDS with the figures shown in your Form 26AS as there could be some discrepancies. If discrepancies exist, then you need to contact your deductor. So, do match the TDS amounts shown in your Form 26AS with the respective sources like TDS on salary with the salary slip, TDS on fixed deposits (FDs) with the interest certificate etc.

Step 3: Compute Income from house property

If you are receiving any rental income from letting the house property owned by you, then you need to report it under this head. Further, if you availed any housing loan either on the let out property or on self-occupied property and paying interest on such loan, then you will get deduction of the same under this head. Additionally, if you own two or more houses then you need to check the deemed let-out concept first. If you are one who is earning rental income, then you can avail a flat deduction of 30 percent and deduction of municipal tax paid (if any) from your rental income.

Step 4: Compute Income from capital gains

In case of gain from the sale of equities, equity-oriented mutual funds you need to obtain a summary statement from your broker and you will be glad to know that in such case the gain shall be exempt if it is held for more than 1 year and, if they were sold on or before March 31, 2018. In case of gain from the sale of land or building, you need to have the purchase and sale deed handy from where you can take accurate values for calculation.

Step 5: Compute Income from other sources

Income from other sources includes interest on various bank deposits (savings, recurring deposits, FDs, or any other term deposit), interest on income tax refund, and so on. You can refer to your bank passbook to know about the interest income and Form 26AS for interest on income tax refund.

Step 6 : Claim all available deductions

The various sections of the Income-tax Act under which an individual can claim deductions are section 80C (life insurance, PF, equity-linked savings schemes, Public Provident Fund, principal repayment of home loan and so on), 80D (medical insurance premium) and so on. Every deduction has a specified limit up to which you can avail it. For instance, -section 80C can be claimed up to Rs 1. 5 lakh. So, add up all the available deductions in your case along with their relevant proofs.

Step 7: Compute total taxable income

Now, you are about to reach the final stage. The deductions shall be subtracted from the total of income from various sources and the final figure will be your total taxable income.

Step 8 : Calculate your income tax liability

Determine your income tax liability on the total taxable income. Click here to use our income tax calculator.

Step 9: Pay additional tax (if required)

f your total tax liability is more than the amount of tax paid as per your Form 26AS, then you have to pay the excess amount to the tax department.

Step 10: File your ITR

Now, you are good to go to e-file your income tax return without Form 16.Just don't forget to e-verify the same within 120 days of filing.

What you should do

Even if you do not have your Form 16 for the year, you just need these documents to file your ITR. Follow the above explained process and you are ready to go. Further, remember to file your ITR within due date or be ready to pay late filing fees under section 234F for income tax returns of FY 17-18 and onwards.

(Economic Times – 29/06/2018)

5 FINANCIAL TIPS MILLENNIALS SHOULD FOLLOW TO BE FUTURE CONFIDENT

In investments, you need to have a disciplined and patient mindset to watch your amount compounding to higher value. Build a diversified portfolio across assets. You can explore alternative investment classes such as peer to peer lending.

If you are a millennial, then this may be the most important decade of your life — the decisions that you take about your education, career and health will be steering the direction of your future! This is also the perfect time to get your finances in order. Here are some ways you can have a sound financial future:

1. Have Money Goals

Have you ever wondered the difference between your needs and your wants? Your needs are limited – roti, kapda, makaan! But your wants may be unlimited – the latest iPhone 7+, Nike Sneakers , Nikon DSLR, an airline ticket to Dubai and what not! Wants are needs that can be fulfilled only with ability to pay for it.

So you must prioritise spend and decide on what you want to accomplish financially with a well-laid plan. Your money goals may include purchasing furniture for living room or buying Maruti Swift or going on a trip to a hill station. These goals change from time to time, but by setting realistic goals and expectations for your future, you'll be able to spend more carefully year after year.

2. Get Insured

There are significant benefits of getting insured when you are young. Never bypass health insurance, therefore! Diseases and accidents come without an invitation. It is better to pay a premium for health insurance rather than paying huge bills for treatment of unexpected hospitalization. The same applies to life insurance. There are many insurance companies which provide a variety of coverage according to your needs. Invest in an insurance policy today.

3. Start Saving

Unexpected expenses will always pop up as you grow old. It always helps to save for a rainy day – do have an emergency money plan.

In investments, you need to have a disciplined and patient mindset to watch your amount compounding to higher value. Build a diversified portfolio across assets. Other than traditional investment options such as bank deposits, mutual funds, real estate etc, you can explore alternative investment classes such as peer to peer lending. Peer to peer lending provided by some companies will appeal to you if you are looking for a simple and convenient way to investing in a new asset class and earn superior returns.

How much you need to save depends on your own preferences, but just make sure you save an amount that you can feel comfortable with.

4. Build Your Credit Profile

Your credit profile is your financial mirror which represents your credibility and financial health. It is determined by the credit score which is given by credit bureaus (CIBIL, CRIF, EQUIFAX or EXPERIAN). The credit bureaus maintain your credit information records submitted by banks and lenders. After reviewing your credit profile, banks and NBFCs determine loan eligibility and limits. Hence having a good credit score ensures a better financial future.

5. Have Fun Too

Living frugally does not mean that you have to cut out all expenses at the cost of your hobbies & interests as long as you can afford it.. If you value something and it makes you happy, fulfill your desires; go for the dream tour or vocational course you always wanted to do.

These habits will stay with you for a lifetime. Saving is not just a term, it is an art and with time and practice, you can make your financial future strong.

(Mukesh Bubna, CEO and Founder of Monexo Fintech, Financial Express – 30/06/2018)

INFRUSTRUCTURE SECTOR GROWTH DIPS TO 10 MONTH LOW OF 3.6% IN MAY' 18

This is the lowest growth rate since July 2017 when infrastructure industries had expanded by 2.9 per cent

Growth of eight infrastructure industries dropped to a 10-month low of 3.6 per cent in May due to a decline in production of crude oil and natural gas. The eight sectors, which also include coal, refinery products, fertilisers,steel and cement, had expanded by 3.9 per cent in May 2017, according to the data released by the commerce and industry ministry .

This is the lowest growth rate since July 2017 when infrastructure industries had expanded by 2.9 per cent. The growth rate in April was 4.6 per cent. Crude oil and natural gas registered a negative growth of 2.9 per cent and 1.4 per cent respectively in May compared to the year-ago period.

The growth rate of refinery products, steel and electricity declined to 4.9 per cent, 0.5 per cent and 3.5 per cent in May from 5.4 per cent, 3.8 per cent and 8.2 per cent respectively in May 2017. However, output of coal and fertiliser grew by 12.1 per cent and 8.4 per cent, respectively, in May over the year-ago month. During April-May this fiscal, the eight core industries recorded a growth of 4.1 per cent as against 3.3 per cent in the same period last year.

(Business Standard – 02/07/2018)

EXPORTS SEEM TO HAVE GOOD PERFORMANCE IN JUNE' 18 – COMMERCE MINISTER

Commerce Minister Suresh Prabhu today said early data indicate that exports have registered a "good performance" in June despite volatility in global markets. The official export numbers for the month of June will be released on July 15. "Despite huge volatility in global markets, when large exporting countries are facing challenges in exports, our exports for month of June again have registered good performance as per early compilation," Prabhu said in a series of tweets. The country's merchandise exports recorded 20.18 per cent growth in May. The minister said that to promote overseas shipments, they are also involving state governments.

"We are working on a holistic, comprehensive strategy to boost exports," he added. In the last fiscal, the country's total merchandise exports grew by about 10 per cent to USD 303 billion. Higher growth in outbound shipments helps create employment opportunities, earn foreign exchange and boost economic activities.

Further commenting on the Nikkei India Manufacturing Purchasing Managers Index (PMI), he said: "Many steps initiated by us to increase manufacturing at all levels. Happy to see manufacturing PMI improved to 53.1 in June from 51.2 in May, led by robust domestic and external demand". The country's manufacturing sector activity in June grew at the strongest pace this year, supported by rise in domestic and export orders,says a monthly survey.

(Financial Express – 02/07/2018)

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