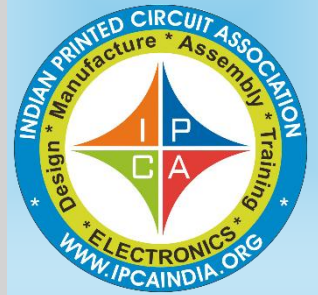


IPCA e-Newsletter

Vol. 1



SEP 2024

Message from President



It gives me immense pleasure to know that IPCA is coming up with its e-Newsletter. Its objective is to be in close contact with its members to make them aware of the activities undertaken by IPCA as well as to know their problems for taking up for suitable redressal.

IPCA has become matured in the last 39 years since its inception in 1985 and is now all set to leapfrog with the support of Government of India policies giving push to development of integrated ecosystem of electronics manufacturing in the country. These are positive developments and we as industry must reciprocate by taking full advantage of the same and fulfill the Government's larger objective of Make in India and Atmanirbhar.

Our industry today can manufacture the full range of PCBs. What is needed is to focus on sustainability and scalability for which IPCA will work closely with Government to remove whatever irritants are still coming in the way to enable it jump start. One of the most important aspects is to ensure proper Ease of Doing Business in the country. IPCA shall work through concerned other industry bodies to bring down the current rating from 63 to somewhere around 10 if India must become a global player in electronics manufacturing.

I take this opportunity to wish all the members of IPCA all the best and a prosperous time ahead. I am sure, we will contribute substantially towards India achieving target of USD 5 Trillion economy by 2025, without any slippage impact on the manufacturing sector.

Rajneesh Garg

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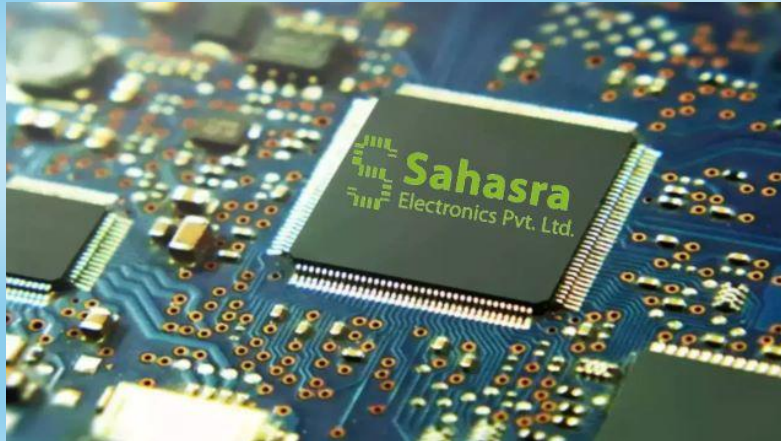


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INDIA - PCB INDUSTRY NEWS

Sahasra to scale up semiconductor packaging unit from IPO proceeds.



The company, according to Manwani, would also use funds to meet working capital.

₹186 Crore: Sahasra Set to Raise for Semiconductor Packaging Expansion, IPO Launches on September 26, 2024

Sahasra Electronics' upcoming [IPO](#) signifies a strategic move to bolster its presence in the [semiconductor industry](#), which is experiencing rapid growth due to increasing demand for advanced electronics.

The semiconductor packaging sector is crucial, as it plays a significant role in ensuring the reliability and efficiency of [electronic devices](#).

We are looking to raise ₹186.16 crore through this IPO. "We will use the proceeds to invest in our subsidiary, [Sahasra Semiconductors Private Limited](#), which focuses on semiconductor packaging.

Amrit Manwani, Chairman of Sahasra Group.

Read more at:

<https://telecom.economictimes.indiatimes.com/news/devices/sahasra-to-scale-up-semiconductor-packaging-unit-from-ipo-proceeds/113669964>

PCB MARKET SIZE AND SHARE ANALYSIS

GROWTH TRENDS AND FORECASTS (2024 - 2029)

THIS REPORT COVERS THE TRENDS WITNESSED IN THE PRINTED CIRCUIT BOARD (PCB) Market. The Market is Segmented by Type (Standard Multilayer PCBs, Rigid 1–2-Sided PCBs, HDI/Micro-via/Build-up, Flexible PCBs, Rigid-Flex PCBs, and Others), by End-User Industry (Industrial Electronics, Healthcare, Aerospace and Défense, Automotive, Communications, Consumer Electronics, and Other End-User Industries), and Geography (North America, Europe, Asia-Pacific, and Rest of the World). The Market Sizes and Forecasts are Provided in Terms of Value (USD) for all the Above Segments

Circuit breaker: India's strategy for becoming a leader in sustainable electronics manufacturing.



INDIA HAS PLANS TO BECOME A CENTRE FOR SUSTAINABLE ELECTRONICS COMPONENT MANUFACTURING. WILL A PROPOSED NEW INCENTIVE SCHEME, OFFERING Rs 40,000 CRORE IN SUBSIDIES, HELP ACHIEVE THAT AIM? THE SCHEME TARGETS CAPITAL AND OPERATIONAL COSTS, AIMING TO ADDRESS IMPORT DEPENDENCY AND CREATE HIGH-VALUE JOBS WHILE BOOSTING DOMESTIC PRODUCTION AND GLOBAL COMPETITIVENESS



BPL'S PCB UNIT IN BENGALURU STARTS COMMERCIAL PRODUCTION

BPL COMMISSIONS A MODERN PCB MANUFACTURING FACILITY IN DODDABALLAPUR, BANGALORE, WITH AN INVESTMENT OF Rs. 20 CRORES, REVOLUTIONIZING THE INDIAN PCB LANDSCAPE

Obituary



We regret to inform the sad demise of Shri Hemant Darawade, Vice – President, IPCA on 6th Sep 2024. He was one of the veterans of our PCB community (owning M/s. Techno Circuits Ltd. Company at Pune) and our industry well-wisher. He has all along supported IPCA and its activities, he had been devoting his time as well as experience in sharing his views for the betterment of our Association. May his soul rest in peace and us all at IPCA convey our heartfelt condolences to the bereaved family.

**

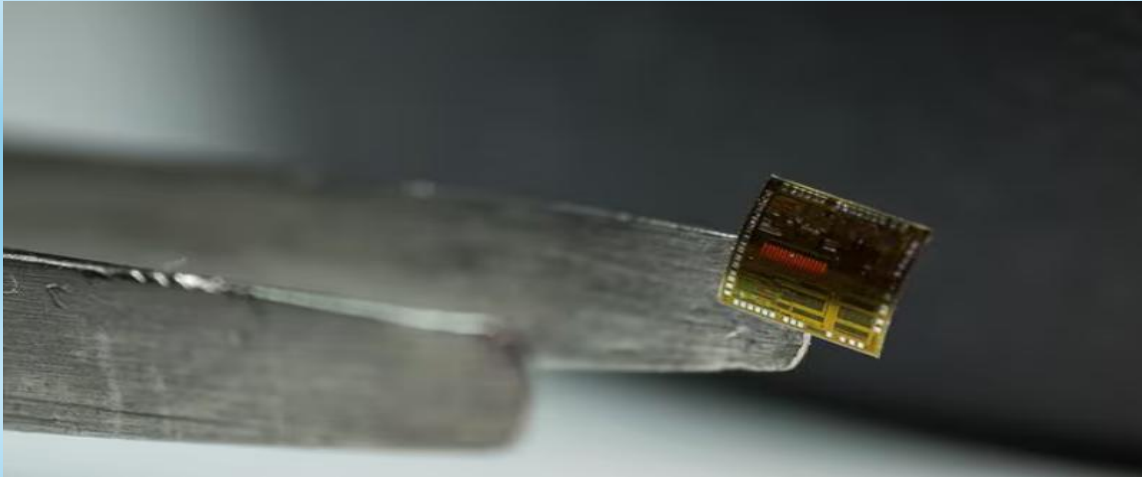


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THE WORLD NEWS - WHAT'S THE NEWS

FOR PCB's

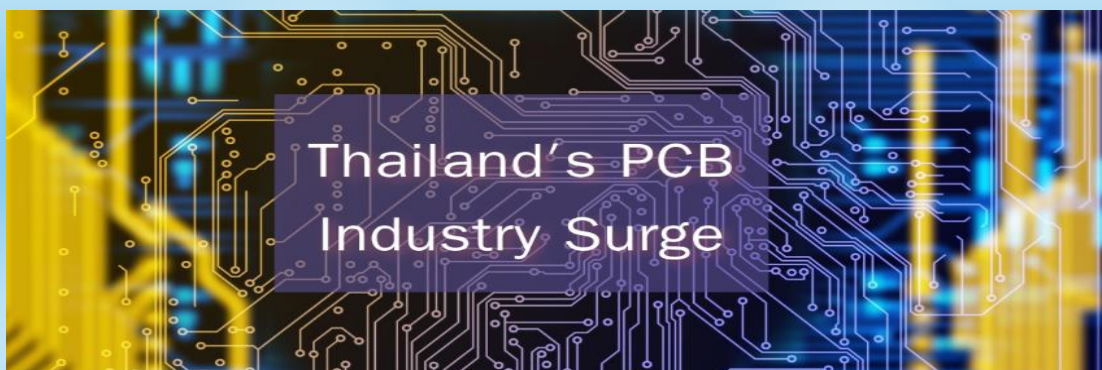
As the ecosystem of everyday objects embedded with technology to connect, communicate and transfer information continues to expand, scientists are challenged to find ways to enable even more physical objects to become “smarter” and connected.



“Typical silicon-based, integrated circuits are brittle, rigid components that are packaged in a way that protects them. When we look at putting these types of devices into a flexible form factor, rigidity works against us,” said Dr Dan Berrigan, a research scientist at the AFRL Materials and Manufacturing Directorate. The new chip is not only flexible but is a microcontroller with an onboard memory, able to both control a system as well as collect data for future analysis. The most complex, flexible integrated circuit ever produced, it has a memory more than 7,000 times larger than any other commercially available device”.

Thailand's PCB Industry Surge: Over 100 billion Baht Investment, Aiming for Global Top 5

THAILAND, RENOWNED FOR ITS AUTOMOTIVE INDUSTRY, IS UNDERGOING A REMARKABLE TRANSFORMATION INTO A GLOBAL ELECTRONICS POWERHOUSE, AS REPORTED BY PRACHA CHAT. IN AN IMPRESSIVE FEAT, THE COUNTRY HAS SECURED OVER 100 BILLION BAHT IN PRINTED CIRCUIT BOARD (PCB) INVESTMENTS IN JUST EIGHT MONTHS OF 2024, WITH MORE THAN 70 PROJECTS GREENLIT. THIS REMARKABLE SURGE HAS CATAPULTED THAILAND INTO THE TOP 5 PCB MANUFACTURING COUNTRIES WORLDWIDE.



POLICY MATTERS – SEP 2024

1. CBIC Circular No. 13/2024-Customs dated 4th September 2024: Implementation of Automation in Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 for EOUs

The CBIC has issued Circular No. 13/2024-Customs to address the automation implementation for Export Oriented Units (EOUs) under the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.

Key updates:

- **Background:** The Circular No. 11/2024-Customs dated August 25, 2024, mandated the automation of certain processes under the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022, effective September 1, 2024.
- **Revised Implementation Date:** In response to the difficulties faced, the implementation of Circular No. 11/2024-Customs for EOUs will be postponed to September 17, 2024. This extension aims to address the concerns raised by the trade.

For details, Circular No. 13/2024-Customs, dated September 4, 2024, members are recommended to refer to the official CBIC web sites.

2. CBIC Circular No. 15/2024-Customs dated. 12th September 2024: Extending Export-Related Benefits for Courier Exports

The Central Board of Indirect Taxes & Customs (CBIC) has issued Circular No. 15/2024-Customs to enhance the processing of export-related benefits for shipments made through the courier mode. The circular outlines the updated procedures and system integrations to streamline the process.

Key Points:

- **Use of ICES at ICTs:**
 - a. The Indian Customs EDI System (ICES) will now process payments for export benefits like Duty Drawback, RoDTEP, and RoSCTL at International Courier Terminals (ICTs).
 - b. ICES is integrated with the Public Financial Management System (PFMS) to streamline the process.
- **Processing Modalities:**
 - a. **Shipping Bills:** Authorized couriers must file shipping bills with ICEGATE to claim export benefits.
 - b. **Custodian Registration:** ICT custodians must register on ICEGATE for handling export goods and messaging.
 - c. **Goods Handling:** Physical handling at ICT; customs clearance processed via ICES.
- **Regulatory Amendments:**
 - a. Amendments to the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, now include Duty Drawback, RoDTEP, and RoSCTL.

- b. Courier Export Manifests (CEM) must be filed unless exports are under the benefits schemes, where the Export General Manifest will apply.

These circular aims to enhance the efficiency of processing export-related benefits specifically for electronics exports, addressing the limitations of the earlier system and streamlining procedures for courier shipments.

For details, Circular No. 15/2024-Customs dated. *12th September 2024*, members are recommended to refer to the official CBIC web sites.

3. CBIC Circular No. 230/24/2024-GST dated 10th September 2024: Government of India Issues Clarification on Advertising Services for Foreign Clients

The Central Board of Indirect Taxes and Customs (CBIC) has issued a new circular providing clarification on the treatment of advertising services provided by Indian agencies to foreign clients. The circular addresses concerns raised by the trade and industry sectors about the place of supply for such services and the implications for export benefits.

Key Clarifications:

- a. **Intermediary Status:** Indian advertising companies providing comprehensive advertising services to foreign clients are not considered "intermediaries" under section 2(13) of the IGST Act. These agencies are directly involved in providing advertising services, not merely facilitating the transaction between the foreign client and media owners.
- b. **Recipient of Services:** The foreign client, not any representative or target audience within India, is recognized as the recipient of the advertising services. The recipient is defined as the person liable to pay for the services, which in this case is the foreign client.
- c. **Place of Supply:** The place of supply for these advertising services is determined by the location of the recipient. Since the recipient is located outside India, the place of supply is outside India, qualifying the services as exports under section 13(2) of the IGST Act.
- d. **Performance-Based Services:** The circular clarifies that the advertising services do not fall under performance-based services as defined in section 13(3) of the IGST Act. These services do not require the physical presence of the recipient or their representative in India for the provision of services.
- e. **Facilitation vs. Direct Provision:** In cases where the Indian advertising company acts solely as a facilitator, and the agreement for media space and broadcasting is between the foreign client and the media owner directly, the Indian company is considered an intermediary. In such scenarios, the place of supply would be determined as per section 13(8)(b) of the IGST Act, based on the location of the advertising company.

For details, Circular No. 230/24/2024-GST, dated September 10, 2024, *members are recommended to refer to the official CBIC web sites.*

4. CBIC Circular No. 232/26/2024-GST September 10, 2024: Clarification on Place of Supply for Data Hosting Services

The Central Board of Indirect Taxes and Customs (CBIC) has issued Circular No. 232/26/2024-GST to clarify the place of supply for data hosting services provided by Indian service providers to cloud computing service providers found outside India.

Key points:

- 1. Intermediary Status:** Data hosting service providers do not qualify as 'intermediaries' under Section 2(13) of the IGST Act. They operate independently, managing their own infrastructure and services without acting as brokers or agents between the cloud computing service providers and their end users.
- 2. Services Related to Goods:** The data hosting services are not considered as provided in relation to goods "made available" by the recipient. Thus, Section 13(3)(a) of the IGST Act does not apply, as the cloud computing service provider does not make the infrastructure physically available to the data hosting provider.
- 3. Services Related to Immovable Property:** Data hosting services involve comprehensive service management and are not directly related to immovable property as defined in Section 13(4) of the IGST Act.
- 4. Default Provision:** Since the specific provisions for place of supply do not apply, the default rule under Section 13(2) of the IGST Act is applicable. Therefore, the place of supply for these services will be considered as outside India, making the services eligible for export treatment if other conditions are met.

For details, Circular No. 232/26/2024-GST, dated September 10, 2024, members are recommended to refer to the official CBIC web sites.

5. CBIC Circular No. 233/27/2024-GST dated September 10, 2024: Regularization of Refunds for IGST Paid in Contravention of Rule 96(10)

The CBIC has issued Circular No. 233/27/2024-GST to clarify the regularization of IGST refunds in cases where exporters have imported inputs without payment of integrated taxes and compensation cess.

Key points:

- 1. Background:** Rule 96(10) of the CGST Rules, 2017 restricts the refund of IGST on exports if benefits of certain concessional or exemption notifications were availed on imported inputs.
- 2. Clarification:**
 - **Retrospective Amendment:** Notification No. 16/2020-CT dated March 23, 2020, added an Explanation to Rule 96(10) effective from October 23, 2017. This states that the benefit of the mentioned notifications is not considered availed if only Basic Customs Duty (BCD) was exempted and IGST and compensation cess were paid.
 - **Implication:** If IGST and compensation cess are paid on inputs initially imported without these taxes, the benefits of the notifications are deemed not to have been availed. Thus, refunds of IGST on exports, where IGST and cess were later paid, are not considered in contravention of Rule 96(10)

3. **Action Required:** Exporters who paid IGST and compensation cess on previously exempted imports should get their Bill of Entry reassessed by Customs authorities. Refunds to IGST on such exports will not be deemed a violation of Rule 96(10).

For details, Circular No. 233/27/2024-GST, dated September 10, 2024, *members are advised to refer to the official CBIC web sites.*

6. CBIC Instruction No. 20/2024-Customs Date: 3rd September 2024: Implicating Customs Brokers as Co-Noticeses in Interpretative Disputes

The Central Board of Indirect Taxes and Customs (CBIC) has issued Instruction No. 20/2024-Customs to address concerns about the routine inclusion of Customs Brokers as co-notices in show cause notices related to interpretative disputes.

Key Points:

1. **Regulatory Framework:** Customs Brokers' actions must be addressed under the Customs Brokers Licensing Regulations, 2018 (CBLR, 2018), distinct from proceedings under the Customs Act, 1962. Compliance with Regulations 16 and 17 of CBLR, 2018 is mandatory.
2. **Abetment Requirement:** Customs Brokers should only be implicated as co-notices if there is unmistakable evidence of their abetment in the offence. This element of abetment must be clearly detailed in the show cause notice.

This instruction aims to clarify the role of Customs Brokers in customs-related offences and ensure proper adherence to established procedures.

For details, Instruction No. 20/2024-Customs Date: 3rd September 2024, members are recommended to refer to the official CBIC web sites.

7. DGFT Notification No. 25/2024-25 dated 2nd September 2024: Amendment in Appendix 3 (SCOMET Items) to Schedule 2 of ITC (HS) Classification of Export and Import Items, 2018

Key Points:

- **Notification Issued:** DGFT has issued Notification No. 25/2024-25 on 02.09.2024, amending Appendix 3 (SCOMET Items) to Schedule 2 of ITC (HS) Classification of Export and Import Items, 2018.
- **Legal Basis:** The amendment is made under Section 5 and Section 14A of the Foreign Trade (Development and Regulation) Act, 1992 and following the Foreign Trade Policy 2023.
- **Details and Access:** The updated Appendix 3 will be available on the DGFT web portal under 'Regulatory Updates', 'Import Export', and 'Import, Export and SCOMET policy'.
- **Implementation:** The notification will take effect 30 days from the date of issuance, providing transition time for the industry.

This update introduces changes to the SCOMET items list, for export and import regulations.

For details, DGFT Notification No. 25/2024-25 dated 2nd September 2024, members are recommended to refer to the official DGFT web sites.

8. DGFT Public Notice No. 23/2024-25 dated September 12, 2024 Extension of Abeyance for Modifications to Wastage Norms and SIONs for gold, platinum, and silver

Key Points:

- **Public Notice Issued:** DGFT issued Public Notice No. 23/2024-25 on September 12, 2024, extending the abeyance of Public Notice No. 05/2024.
- **Background:** The original Public Notice No. 05/2024, dated May 27, 2024, aimed to change the wastage norms and Standard Input Output Norms (SIONs) for gold, platinum, and silver in export items.
- **Extension Details:** The abeyance period has been extended from August 31, 2024, to October 31, 2024. The decision was influenced by feedback from Industry.
- **Current Norms:** During the extended abeyance period, existing wastage norms under Paragraph 4.59 of the Handbook of Procedures 2023 and the earlier SIONs (M1 to M7) will remain in effect.

This notice shows a continued suspension of the new wastage norms and SIONs while the DGFT reviews industry feedback and concerns.

For details, DGFT Public Notice No. 23/2024-25 dated September 12, 2024, members are recommended to refer to the official DGFT web sites.

9. RBI A.P. (DIR Series) Circular No. 16 dated 6th September 2024: Discontinuation of Monthly Return Reporting for Liberalized Remittance Scheme (LRS)

Key Points:

- **Discontinuation of Monthly Reporting:** Effective from September 2024, Authorized Dealer Category-I (AD Category-I) banks no longer must give the monthly LRS return (Return code: R089) in the Centralized Information Management System (CIMS).
- **Circulars Withdrawn:** The following circulars are withdrawn with immediate effect:
 1. A.P. (DIR Series) Circular No. 36 dated April 04, 2008
 2. A.P. (DIR Series) Circular No. 106 dated May 23, 2013
 3. A.P. (DIR Series) Circular No. 23 dated April 12, 2018
 4. A.P. (DIR Series) Circular No. 07 dated June 17, 2021
 5. A.P. (DIR Series) Circular No. 11 dated December 22, 2023

This change reduces administrative efforts, making it easier for electronics manufacturing exporters to manage remittances while enhancing overall operational efficiency.

For details, RBI A.P. (DIR Series) Circular No. 16 dated 6th September 2024, members are recommended to refer to the official RBI web sites.

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International Events

	<p>TPCA Show 23-25 October 2024 Taipei Nangang Exhibition Center https://tw.tpcashow.com/introtw/</p>
	<p>2024 CPCA SHOW PLUS 6-8 November 2024 Shenzhen World Exhibition & Convention Center, China</p>
	<p>International Electronics Circuit Exhibition 4-6 December 2024 Shenzhen World Exhibition & Convention Center (Bao'an), China https://www.hkpcashow.org/en/show/information</p>
	<p>IPC APEX EXPO 18th-20th March 2025 Anaheim Convention Center https://www.ipcapexexpo.org/</p>
	<p>CPCA Show 2025 24- 26 March 2025 http://www.cpcashow.com/en/index.asp</p>
	<p>JPCA SHOW 2025 4-6 June 2025 Tokyo Big Sight, East Exhibition Hall</p>
	<p>THPCA SHOW 2025 20-22 August 2025 BITEC EH 99-100, Bangkok Thailand</p>
	<p>KPCA SHOW 2025 3-5 September 2025 Songdo Convensia Convention Center, Incheon, South Korea</p>

Domestic Events

	<p>Globe-Tech Engineering Expo 2024 19th-22nd September 2024 Pune https://enggexpo.in/</p>
	<p>The Battery Show India 3rd - 5th October 2024 India Expo Centre, Greater Noida https://visitor-registration.thebatteryshowindia.com/visitor_registration?ref=elcna1</p>
	<p>India Mobile Congress 15th to 18th October 2024 Pragati Maidan Delhi https://www.indiamobilecongress.com/</p>

	ELECTRONICS EXPO 12th -14th DEC 2024 CHENNAI https://shorturl.at/2VFcu
	EV Asia Expo 12th – 14th February 2025 Gujarat https://www.evasia.in/
	ET Expo and Automotive Electronics & Testing Show 13th- 15th February 2025 Pune https://et-automotive.com/
	14th Source India 18th-19th February 2025 Chennai https://event.sourceindia-electronics.com/
	16th ELECAMA 2025 22nd- 26th February 2025 https://elecrama.com/
	Convergence Expo 19th- 21st 2025 March New Delhi https://www.convergenceindia.org/
	India Electronics Expo 2025 19th- 21st March 2025 Pragati Maidan Delhi https://www.indiaelectronicsexpo.com/

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