Embassy of India
Berlin, Germany

MAKE IN INDIA MITTELSTAND!

Rödl & Partner

Investment support for German Mittelstand Enterprises

IN THIS ISSUE:

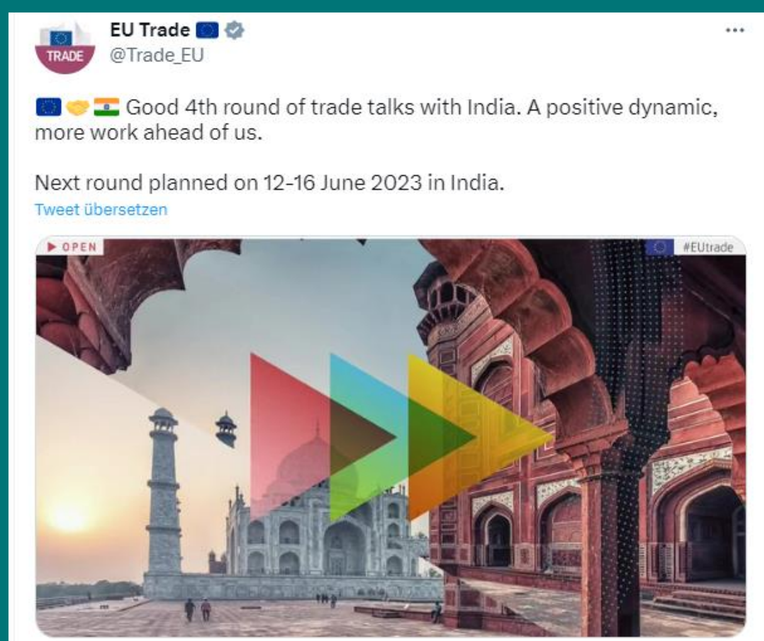
Economic Update

As India is embarking on its journey into a new financial year from April 1st onwards, it is all the more important to take a look at the current economic situation within the country and the new developments, some of which – such as the new Foreign Trade Policy – have already been put into place and the India-EU Free Trade Agreement – which is still on the horizon but none the more being eagerly awaited.

Overall, according to the Indian Department of Economic Affairs, the currently available data is indicating the country’s real GDP growth in the third quarter of financial year 2023 has come in at 4.4%, a figure that is yet to be finalised. Nevertheless, this estimate predicts a continuous and steady growth momentum in the Indian economy, even amidst the overall global circumstances. The reason attributing to this phenomena is the Indian economy’s ability to capitalize on the strength of its domestic demand, making India a stable and to a certain extent autonomous business destination, irrespective of the global circumstances. As for the inflation rate, various international agencies predict that the Indian inflation will moderate in FY24 in comparison to FY23 and is likely to remain in a range of 5 to 6%.

Furthermore, the macroeconomic stability is predicted to improve even further due to India’s jump in service exports as the country increases its market share in IT as well as non-IT services. The imports costs are reduced with the easing of global commodity prices.

Another notable headline in the news in the month of March was the meeting between India and the EU in Brussels. In line with German Chancellor Scholz’ statements on the importance of a Free Trade Agreement between India and the European Union, the negotiations were taken to a fourth round in Brussels. With the clear intent of strengthening the bilateral ties between India and the EU, representatives from both sides continued discussing proposed agreements on trade, investments and Geographical Indications. The next round of negotiations is scheduled to be held from 12th to 16th of June 2023 in India.



Last but not least, the Indian financial year ended on 31st of March 2023 with the coming into effect of the new Foreign Trade Policy (FTP). As multinational companies re-orientate themselves and their supply chains to reduce their dependencies on individual countries, this step by the Indian government in being looked at with great anticipation.

Maja Yadu, Project Coordinator MIIM, Rödl & Partner

Foreign Trade Policy 2023 announced

The primary approach to the policy is based on these 4 pillars:
(i) Incentive to Remission
(ii) Export promotion through collaboration - Exporters, States, Districts, Indian Missions
(iii) Ease of doing business, reduction in transaction cost and e-initiatives
(iv) Emerging Areas – E-Commerce Developing Districts as Export Hubs and streamlining Special Chemicals, Organisms, Materials, Equipment and Technologies - SCOMET policy.

The FTP was last updated in 2015-20 but from hereon, the revisions of the FTP shall be done as and when required. Hence, incorporating feedback from Trade and Industry would also be continuous to streamline processes to update FTP, from time to time.

Four new towns, namely Faridabad, Mirzapur, Moradabad, and Varanasi, have been designated as Towns of Export Excellence (TEE) in addition to the existing 39 towns. The TEEs will have priority access to export promotion funds under the MAI scheme and avail Common Service Provider (CSP) benefits for export fulfillment under the EPCG Scheme. This addition is expected to boost the exports of handlooms, handicrafts, and carpets.

The Export Promotion of Capital Goods - EPCG Scheme, which allows import of capital goods at zero Customs duty for export production, is being further rationalized. Some key changes being added are:

- Prime Minister Mega Integrated Textile Region and Apparel Parks (PM MITRA) scheme has been added as an additional scheme eligible to claim benefits under CSP(Common Service Provider) Scheme of Export Promotion capital Goods Scheme(EPCG).
- Dairy sector to be exempted from maintaining Average Export Obligation – to support dairy sector to upgrade the technology.
- Battery Electric Vehicles (BEV) of all types, Vertical Farming equipment, Wastewater Treatment and Recycling, Rainwater harvesting system and Rainwater Filters, and Green Hydrogen are added to Green Technology products – will now be eligible for reduced Export Obligation requirement under EPCG Scheme

The Indian government aims at further digitalising trades by implementing e-certificates of origin and online approvals and to thereby not only ease exports in general, but to also make them more economical and cost-effective.

The new Foreign Trade Policy aims at reducing litigation cases. The special one-time amnesty scheme addresses default on Export Obligations. This scheme is intended to provide relief to exporters who have been unable to meet their obligations under EPCG and Advance Authorizations, and who are burdened by high duty and interest costs associated with pending cases. All pending cases of the default in meeting Export Obligation (EO) of authorizations mentioned can be regularized on payment of all customs duties that were exempted in proportion to unfulfilled Export Obligation. The interest payable is capped at 100% of these exempted duties under this scheme. However, no interest is payable on the portion of Additional Customs Duty and Special Additional Customs Duty and this is likely to provide relief to exporters as interest burden will come down substantially.

All in all, the economical outlook is and remains positive – the MIIM-Team will inform you about all the latest developments relevant for the Mittelstand in the next edition of our MIIM-Newsletter.

Source: Press Information Bureau (PIB Delhi), released on 31st of March 2023

India-EU Free Trade Agreement – Recent Developments

Background

India has, in recent years, accelerated its negotiation of trade agreements with several countries and trade blocs, and last year concluded an Economic Cooperation and Trade Agreement (ECTA) with Australia and a Comprehensive Economic Partnership Agreement (CEPA) with the UAE. It is actively working on an agreement with the UK, aiming to boost export-oriented domestic manufacturing in India, and other ongoing negotiations include talks with Israel and Canada.

India's merchandise exports touched USD 229bn in the period April-September 2022, up 15.5% and imports rose 37.9% to USD 379bn. The Government has set an ambitious target of USD 2tn from export of goods and services by 2030.

The growing focus is towards regional blocs such as the Gulf Cooperation Council (GCC), the Southern African Customs Union, the European Free Trade Association (EFTA), and of course the European Union (EU), with whom talks on a Free Trade Agreement (FTA) were relaunched last year after a gap of nine years, alongside separate negotiations for an Investment Protection Agreement and an Agreement on Geographical Indications (GIs).

Recent Developments on the India-EU FTA

In March 2023, India and the EU concluded Round 4 of the negotiations in Brussels. The principal agenda for this round was to work on the text of the agreement and deepen the mutual understanding of the main areas of convergence and divergence. The other main objective was to initiate the discussions about the modalities of the exchanges of offers on market access in goods, services, investment, and public procurement. This continued the progress made in the previous round, which marked the beginning of real negotiations.

Key negotiating areas in which progress was made include:

• Trade in goods, where the parties are reconciling differences on coverage of certain items

• Rules of origin, where discussions progressed on general requirements, but product-specific rules are yet to be tabled

• Sanitary and Phytosanitary Measures (SPS) and Technical Barriers to Trade (TBT), where progress has been made on the chapter drafts

• Trade remedies, where the negotiators are striving for WTO+ provisions in certain areas

• Digital trade, on which 15 articles were discussed

• Government procurement, in respect of which most of the text has been agreed

• Small and Medium Enterprises (SMEs), regarding which negotiators have substantially agreed on the text, barring issues relating to the cooperation provisions

Relevant to SMEs, per the latest draft of the proposals, the terms of the agreement will specify information sharing requirements and standards for publicising the terms of the FTA, import and export procedures, regulations regarding intellectual property rights and GIs, technical regulations, rates of duties and rules of origin, etc, Further, each side will nominate a Contact Point for execution of the terms of the FTA.

Next Steps

The next round of negotiations is scheduled for June 2023 in New Delhi.

India's bilateral trade with EU crossed USD 120bn last year, growing despite the global disruptions. The EU is already one of India's largest trading partners, and India is the EU's 10th largest trading partner – early conclusion of the FTA will substantially boost trade and leverage the market potential on both sides.

India's FTAs and other agreements have to be seen alongside the new Foreign Trade Policy (FTP 2023), which was notified on 31st March, which sets out the Government's ambition for India's role in global trade, and demonstrates the shift in focus from incentives to tax remission, the improvement of trade facilitation, and emphasis on export promotion. In line with that approach, FTP 2023 has largely retained the schemes of the earlier Policy. The new approach of long-term policy stability and need based revisions is welcome.

As India-EU negotiations progress, stakeholders must seek to align their interests with the FTA. Participation at the negotiation stage will address sector-specific issues, including on aspects such as SPS, TBT and non-tariff barriers. Another important issue is the prevention, detection, and combating of breaches and circumventions of customs provisions related to preferential treatment and the effective implementation of CAROTAR 2020.

Udayan Choksi, Partner, Khaitan & Co

Import of second hand goods in India – Allowed?

Import of second-hand goods into any country can be a complicated matter where the regulations are restrictive in order to prevent dumping of used goods at unfair prices into the country disrupting the market for goods manufactured in the country. Along with the possibility of market disturbance, such imports can also be an environmental hazard. As the goods are already used for certain period of its life, there are higher changes of these goods ending up in the landfills. Due to this, import of second-hand goods in India is also not freely allowed. A notable instance in the past has been when the Indian government rejected an application for the import of refurbished Apple iPhones and iPads in India as it would have expedited e-waste generation in the country.

Having said that, the Indian government understands the need of heavy machineries and capital goods for boosting the manufacturing sector in India. Since such machineries may not be manufactured in India or companies may shift their existing manufacturing lines/ factories to India, it becomes essential to import such used machineries and capital goods. Accordingly, import of second-hand capital goods is allowed in India subject to fulfilment of the conditions prescribed under applicable regulations. To regulate the import of second-hand goods in India, the Foreign Trade Policy (latest policy has been issued in 2023 which is applicable from 1 April 2023), Customs Regulations and Environment (Protection) Act 1986 prescribe the conditions and restrictions on import of second-hand goods in India.

<u>Foreign Trade Policy, 2023:</u> Para 2.31 of the Foreign Trade Policy, 2023 ('FTP') defines the import policy for second-hand goods. As per the said para, the categories of second-hand goods along with the applicable import policy and conditions are mentioned in the following paragraph:

Sr. No.	Categories of Second Hand Goods	Import Policy	Conditions, if any
I	Second-Hand Capital Goods		
(a)	− Desktop Computers − Refurbished/ Re-conditioned spares of re-furbished part of Personal Computers/ Laptops − Air Conditioners − Diesel Generating sets	Restricted	Importable against Authorisation
(b)	All electronic and IT Goods notified under the Electronic and IT Goods (Requirement of Compulsory Registration) Order, 2012 as amended from time to time	Restricted	− Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. − Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
(c)	Refurbished/ Re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare.
(d)	All other second-hand capital goods (Other than (a) (b) and (c) above)	Free	
II	Second Hand Goods other than capital goods	Restricted	Importable against Authorisation
III	Second Hand Goods imported for the purpose of repair/refurbishing / re-conditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification.

Based on the above provisions, an importer needs to verify whether as per the Indian foreign trade policy, the import of second-hand machinery is freely allowed, restricted or not allowed.

Customs Regulations and Valuation: Circular No. 7/2020-Customs dated 5 February 2020 is issued specifically for determination of procedure to be followed for valuation of second-hand capital goods. The following procedure/ requirements have been prescribed under the said circular:

- The import of second-hand machinery/used capital goods would be accompanied by an inspection/appraisement report (in Form A) issued by an overseas Chartered Engineer or equivalent, prepared upon examination of the goods at the place of sale. In case the importer fails to procure an overseas report of inspection/appraisement of the goods, the goods may be inspected by any one of the Chartered Engineers empanelled locally by the respective Custom Houses on the approval of the importer (in Form B).

- Further, the value declared by the importer for discharging customs duty would be examined with respect to the report of the Chartered Engineer and the depreciated value of the goods determined in terms of the Circular No. 493/124/86-Customs VI dated 19 November 1987 and dated 4 January 1988.

- In case, the above comparison does not create any doubt regarding the declared value of the goods, the same may be appraised under Rule 3 of the Customs Valuation Rules ('CVR'), 2007. However, in case of significant differences arising from such comparison, Rule 12 of the CVR, 2007 would empower the proper officer to seek an explanation from the importer justifying the declared value.

Environment (Protection) Act 1986: The Government of India, Ministry of Environment, Forest and Climate Change of India has issued the Hazardous and other Wastes (Management and Transboundary Movement) Rules, 2016 ("**Rules 2016**") which provides for the provisions regarding import or export of waste and other used waste in India. To avoid disallowance of import shipments of second-hand goods, it is imperative to ensure complete adherence to the compliances prescribed in the Rules, 2016. Such compliances and restrictions are listed below:

- the second-hand goods intended to be imported would have at least 5 years of residual life;
- the import second-hand goods may not be permitted for the purpose of disposal in India. Such second-hand products would only be imported for recycling, recovery, reuse and utilization;
- the importer of such second-hand goods, who would also be the actual user of such goods, may be required to obtain a prior permission from the Ministry of Environment, Forest and Climate Change, prior to import;
- it may also be noted that for certain second-hand goods, a prior consent may also be required from the exporting country;

From the above, it can be understood that the restrictions and compliances under Foreign Trade Policy, Customs Regulations and Environmental Laws are subject to the nature of second-hand goods being imported in India. This makes it crucial for the importers of second-hand goods to conduct an analysis of the applicable restrictions and compliances prior to commencing the import of second-hand goods into India.

Anand Khetan, Partner, Rödl & Partner
Eesha Umbarkar, Senior Associate, Rödl & Partner
Chhavi Jain, Senior Consultant, Rödl & Partner

India: Benefit Test Documentation – a Transfer Pricing Requirement for Intra-Group support services

Multinational Enterprise Group (MNE) generally centralizes various commonly required services across the group. These services commonly include management, administrative, marketing, legal, accounting, IT, human resource and other corporate services. Such Intra-Group support services (IGS) confer various commercial benefits in terms of economies of scale, standardization, control, cost optimization, avoiding duplicative efforts, and also allow group entities to concentrate on core activities.

In contrast, the Indian Tax Authorities view IGS as a mechanism of profit shifting claiming that these service arrangements can be implemented in an MNE scenario without proving the actual need/ existence of such services. The tax authorities have questioned the need for such IGS, when Indian entity is in relevant business for several years and has employed experienced team for undertaking activities that are also subject matter of IGS. These apprehensions have been the genesis of a prolonged controversy and several judicial rulings have laid down principles to evaluate appropriateness of IGS and charges therefor.

Benefit Test Approach for IGS transactions

In terms of the OECD[1] TP Guidelines, Benefit Test is applied to ascertain the actual rendition of services. It requires that the services rendered should provide economic or commercial value to the service recipient to enhance or maintain its business position and for which an independent enterprise would be either willing to pay or would perform such activity in-house for itself.

Indian transfer pricing regulations do not provide specific guidelines either on the application of Benefit Test analysis or prescribe documentation to be maintained. In context of IGS, Indian judiciary has generally opined that the tax authorities could not decide what was necessary for a taxpayer and what was not. It is also observed that the requirement of services should be judged from the viewpoint of the taxpayer as a businessman.

In the case of Gemplus India [TS-100-ITAT-2010(Bang)], Hon'ble Bangalore Tribunal did not allow management fee paid by taxpayer for IGS, in absence of any documentary evidence maintained by the taxpayer to prove the receipt of services and the amount of service fee charged to the taxpayer. In the case of Volvo India (P.) Ltd. [TS-993-ITAT-2016(Bang)-TP] as well, Hon’ble Bangalore Tribunal pointed out that onus lies on the taxpayer to prove that the services are actually rendered by the associated enterprise (AE) and failure by the taxpayer to discharge the onus can be presumed that the taxpayer had no evidence to establish that services of management support are rendered by its AE.

Over a period, certain tests have evolved for taxpayers to substantiate IGS, as below:

- Receipt Test - the services have been actually received;

- Need Test - the taxpayer was in need of these services and would have otherwise availed them from an independent party; and

- Benefit Test - there are tangible or intangible benefits derived in the form of economic or commercial value from the receipt of services like improved operations, upskilling of employees, etc.

In the case of Adcock Ingram Ltd. (TS-57-ITAT-2018(Bang)-TP), Hon'ble Bangalore Tribunal observed that the 'benefit' to be identified from the taxpayer's viewpoint, could be potential, reasonable, foreseeable, may not be quantifiable in money alone, and may be strategic, but could not be incidental. The benefit also could not have qualifications such as "substantial", "direct" and "tangible" because these qualifications were not given in section 92(2) of the Act. There are several non-monetary terms other than profitability, like usefulness, enhancement in value, sustainability and enhancement of business interest, which were required to be seen while judging the benefit test.

The above judgement has relied on Hon'ble Delhi High Court observations in the case of EKL Appliances Ltd (345 ITR 241) that the revenue authorities cannot dictate the taxpayer as to how to conduct his business, nor tell the taxpayer what expenditure they can incur. It is also not necessary to show the necessity of the expense and whether it results in profit or income either in the same year or in any subsequent years. The only condition to allow a deduction is that the expenditure should have been Incurred 'wholly and exclusively' for the purpose of business.

Application of Benefit Test principles by Indian Judicial precedents

Indian judiciary has dealt with varied aspects of application of Benefit test, while adjudicating matters in relation to IGS. There are a plethora of rulings both against and in favour of the taxpayer.

Certain tax rulings that had ruled against the Taxpayer, it was observed that the copy of inter-company agreement and emails submitted by the Taxpayer were not sufficient. In this regards, the Indian judiciary had made following observations:

<u>In relation to Agreement:</u>

- genuineness of the Agreement was challenged as pages not serially numbered, signed by all parties and legally registered

- old agreement did not consider the updated capabilities of the Taxpayer and no proof was provided that AE had the capacity to provide such services

- adequate evidence was not submitted to show that services were received under certain heads viz. Finance, Human resources, taxation, marketing etc.

- taxpayer itself had qualified experienced officers and there was no proof of how the services were actually provided

<u>In relation to emails:</u>

- emails containing reports, setting of targets for the taxpayer etc. were assumed as a shareholder activity

- emails were general in nature and did not establish actual receipt of services

- email relating to training did not contain details regarding trainers, their specialization, request made by taxpayer for training, cost incurred by the AE

- email regarding cancellation of training, car bookings, conference call invites, random email exchange which were not self-explanatory were not considered as evidence of service provided

- emails relating to services to be provided by third party vendor to the taxpayer or bearing names of certain projects undertaken by the Taxpayer did not explain the role of the AE and were thus not considered relevant.

In relation to IGS service charge:

- Details of service wise budgeted cost allocation, number of recipients, turnover of recipients etc. not provided by Taxpayer

- It was observed that agreement containing allocation keys fixed on the basis of sales without any reference to actual services rendered and their technical specification and application of cost-plus markup even if no services are rendered, would not exist in an independent party scenario

- Some other factors going against taxpayer were that the taxpayer never tried to verify the correctness of cost allocation and failed to substantiate the high monthly IGS charge without any supporting evidence like technical specification of services rendered by its AE, personnel deployed for said purposes and other evidence including correspondence between parties.

In respect of tax rulings in favour of the Taxpayer, the Taxpayer furnished documents showing benefits in the nature of saving of interest cost, access to emails server, access to export market, access to various software licenses etc. It also submitted month wise allocation of budgeted costs and share of taxpayer along with working of actual expenditure incurred by the AE duly certified by the management / independent auditors. In certain cases, Taxpayer also submitted exhaustive chart demonstrating description of services, explanation on the type of services received, how these services have been received, in what manner and to what extent the benefits have been derived by the taxpayer and references of the exhaustive evidences.

Conclusion

Thus, there is a considerable guidance available on what aspects support the benchmarking of IGS and which factors do not support. Hence, onus of proof lies on the taxpayer to justify the Benefit Test. Although there is no straight jacket formula to determine the documentation requirements, yet it is strongly recommended that MNEs maintain robust benefit test documentation justifying nature, need and utility of services with appropriate evidences for benefits received and costs incurred for rendering of services, as their defence strategy during assessment proceedings and for any litigation in the future and should not solely rely on broadly worded agreements or email communications that do not throw adequate light on actual IGS rendered.

Would you like to find out more? The article “India: Renewed focus on MNEs by Revenue Authorities in Relation to IP Related Arrangements” could also be of interest to you.

Pritamraj Jhala, Senior Associate, Rödl & Partner
Aparna Shaligram, Senior Consultant, Rödl & Partner

[1] Organisation for Economic Co-operation and Development is an international organisation and has published OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022 (OECD TP Guidelines) providing guidance on the application of the “arm’s length principle”.

Webinar-Recap: Transfer Pricing

On 23rd of March 2023, the Make in India Mittelstand Team conducted a webinar on Transfer Pricing with speakers from both the Central Board of Direct Taxes and Rödl & Partner.

Transfer Pricing regulations are crucial for ensuring fairness and transparency in cross-border transactions between associated entities. In India, Transfer Pricing regulations play a vital role in ensuring that multinational corporations carry out their operations in a level playing field like all other businesses operating in India, and also acts as a prevention towards possible tax evasion, if any.

In the light of the importance of Transfer Pricing, the MIIM team is truly delighted to have been able to shed some light on the existing regulatory framework and the evolving transfer pricing regulations in India. Furthermore, by conducting this webinar in collaboration with the tax authorities from the Central Board of Direct Taxes, the webinar was able to address and diminish any doubts German SMEs face when dealing with tax authorities in India and to add to an understanding of the transparency of the taxation process in India.

Would you like to know more about Indian Transfer Pricing? Do you have remaining questions? Watch the recording of the webinar here, reach out to us for the slides that have been presented or simply contact the MIIM Team for more information – we're happy to help.

Event Recap
Make in India for the World: How the Mittelstand Can Capitalise on a Rapidly Growing India

On 24th of March 2023, the Make in India Mittelstand Team hosted the event "Make in India for the World: How the Mittelstand Can Capitalise on a Rapidly Growing India" in Munich. The event was jointly organized by the Embassy of India, Berlin, Consulate General of India, Munich as well as Rödl & Partner, the official Knowledge Partner of the MIIM programme.

The exclusive event explored alternative investment strategies and government incentives that are relevant to German SMEs, thereby demonstrating the potential of India to the participants.

It also gave a comprehensive overview over the current state of India's economy and the positive developments over the last years, topics of particular interest, such as (Renewable) Energy, Digitalisation, India's start-up environment and its demographic potential, and the growing importance of the Indo-German bilateral ties.

Not only did the event inform the participants about relevant policies and incentives in place that can be availed by foreign investors when entering the Indian market, but the exclusive roundtable format also allowed the company representatives to openly address all their questions. This Q&A roundtable, in which questions were mainly answered by the Ambassador of India to Germany, H.E. Parvathaneni Harish, led to a very vivid and fruitful discussion and received an overwhelmingly positive feedback from the participants.

EVENTS

WEBINARS

1. From Waste to Worth: Creating a Circular Economy
25.04.23, 10:30 – 12:00 CET
(14:00 – 15:30 IST)

Register here for the webinar.

2. Expat Guide für Indien: Wie aus einem Expat ein Expert wird
26.04.23, 10:00 – 11:30 CET
(13:30 – 15:00 IST)

Register here for the webinar. The webinar will be conducted in German language in collaboration with Rödl & Partner, the Indo-German Chamber of Commerce (AHK) and CT Executive Search.

Stay tuned for many more events!

About MIIM

MIIM' is a market-entry support programme for German Mittelstand and family-owned enterprises launched by Embassy of India Berlin, Germany in 2015; driven by Government of India's national programme, 'MAKE IN INDIA'.

The objective of MIIM programme is to facilitate investments by German Mittelstand and family-owned companies in India and to provide market entry related services.

The MIIM program has enrolled more than 171 companies which represent a cumulative declared investment of 1.5 bn EUR to India.

As a part of MIIM program members are exposed to a wide range of business support services under a single platform. The program is being implemented with the support of its Knowledge Partner – Rödl & Partner, Facilitation Partners including Central and State Government Ministries in India and also key industry partners who can support the companies in various aspects of market entry into India. Offered services includes Strategy consulting, M&A, operational market entry support, tax & legal support, financial services and other services

And many more members.

Rödl & Partner

Knowledge Partner | MIIM Programme Partner

We are proud to introduce our new MIIM-members …

We are proud to introduce our new MIIM-member …

chargebyte GmbH

chargebyte is a leading supplier of communication charge controllers for electric vehicles and charging stations based in Leipzig, Germany. Our main product expertise is powerline technology (PLC) and the ISO15118/DIN70121 communication SW stack. With 75 highly specialized employees, we have been working on powerline technology for more than 10 years.

Our products are available for both EV (electric vehicle) and EVSE (charging stations) sides.

Many of our customers are manufacturers of charging stations. For them, we offer out-of-the-box modules with integrated software stack, as well as developer kits that allow manufacturers to implement their own solutions.

We are also offering products for electric vehicles. For example, our new communication module for EVs is fully focused on the automotive sector - small size, real-time environment, minimal resources in terms of power and memory, cost-optimized and with PLC and ISO15118/DIN70121 software stack.

From now on we also want to focus on the upcoming Indian EV market. This includes an Indian entity, a production site as well as a sales and support team located in India.

Read more about chargeybte GmbH here.

We are proud to introduce our new MIIM-member …

ENDEGO GmbH

At Endego, we offer comprehensive engineering services for the automotive industry, focusing on delivering customized solutions that meet the unique needs of our clients. We are committed to providing exceptional service and unparalleled quality from concept to production.

Since the beginning, Endego has worked closely with the automotive industry. Today we have a number of trusted specialists who can run complex processes from innovation to production. We have the deep industry knowledge and experts who can process the entire project.

With over 10 years of experience as a development service provider in the automotive industry, Endego has the power for the entire creation process, taking responsibility for system developments on behalf of OEMs and suppliers.

You can find Interior, Exterior, Wiring Harness, Lighting, Software & Hardware, and many more within our Automotive engineering services.

Why Endego?

- Proximity to your operations and customers in Europe, your culture, and time zone
- Competitive pricing among CEE best cost countries, striking a balance between cost and quality
- 90%+ client retention confirms we live our values – partnership, candor, excellence, and commitment
- Scale and versatile competences allow us to quickly and comprehensively respond to customer needs
- Access to talented and top engineers in the best locations in Poland

Check our website to find out more – www.endego.com

Read more about ENDEGO GmbH here.

We are proud to introduce our new MIIM-member …

TSM Germany GmbH
www.tsm24.de

TSM Germany GmbH

TSM Germany GmbH was founded in 2004 with the mission to cover the demand of Logistic services for Eastern European Countries. The company itself has been developing in a dynamic way. The office was placed in the heart of the port in Hamburg.

Employees of TSM are the key to satisfaction of the customers, because they can offer excellent logistics solutions according to their needs. Beside of this they know different languages, which helps us to provide customer service to different parts in Europe.

TSM is an international freight forwarding agency opened worldwide focusing to provide cost effective solutions to customers.

Read more about TSM Germany GmbH here.

MAKE IN INDIA MITTELSTAND!

Investment support for German Mittelstand Enterprises

MIIM Team

MRS. RACHITA BHANDARI
Head MIIM Project Team | Deputy Chief of Mission |
Embassy of India, Berlin

MR. SAKETA MUSINIPALLY
Deputy Head - MIIM Project Team | First Secretary |
Embassy of India, Berlin

MR. MARTIN WOERLEIN
MIIM Project Team I Head of India Practice I
Rödl & Partner

MIIM Hotline:
Email: miim@indianembassy.de
Phone: +49 30-25795514
Fax: +49-30-25795520

MIIM Online

- www.makeinindiamittelstand.de
- www.facebook.com/IndiaInGermany
- www.twitter.com/eoiberlin
- www.linkedin.com/in/miim-make-in-india-mittelstand

This Newsletter offers non-binding information and is intended for general information purposes only. It is not intended as legal, tax or business administration advice and cannot be relied upon as individual advice. When compiling this Newsletter and the information included herein, Rödl & Partner used every endeavour to observe due diligence as best as possible, nevertheless Rödl & Partner cannot be held liable for the correctness, up-to-date content or completeness of the presented information. The information included herein does not relate to any specific case of an individual or a legal entity, therefore, it is advised that professional advice on individual cases is always sought. Rödl & Partner assumes no responsibility for decisions made by the reader based on this Newsletter. Should you have further questions please contact Rödl & Partner contact persons.

The entire content of the newsletter and the technical information on the Internet is the intellectual property of Rödl & Partner and is protected by copyright. Users may load, print or copy the contents of the newsletter only for their own use. Any changes, duplication, distribution or public reproduction of the content or parts thereof, whether online or offline, require the prior written consent of Rödl & Partner

Herausgeber/Editors: Rödl & Partner, Embassy of India

Rödl Rechtsanwaltsgesellschaft
Steuerberatungsgesellschaft
Äußere Sulzbacher Straße 100
90491 Nürnberg
Deutschland/Germany
www.roedl.com

Embassy of India
Tiergartenstraße 17
10785 Berlin
Deutschland/Germany
https://indianembassyberlin.gov.in/

Verantwortlich für Inhalt, Layout, Satz / Responsible for content and layout
Maja Yadu
Maja.Yadu@roedl.com
Roedl & Partner Consulting Private Limited
Lunkad Sky Cruise
Wing-B, Survey No 210/3, Viman Nagar
Pune 411014
India